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ABSTRACT

State and local governments are primary funders of education and children's services, directly funding some programs and matching funding from federal or other sources for other programs. Spending on programs for children varies widely. This report brings together data from various sources that, taken together, show spending on children's programs by individual states. It also details spending by each state, enabling state-to-state comparisons. The body of the report presents a profile of each of the 50 states. Each profile contains data on 43 indicators relevant to state spending on children's services. These indicators are broadly indicative of: (1) the state's need for spending on these programs; (2) the state's ability to pay for them; and (3) the actual level of resources dedicated to children's programs specifically, and to all state and local government services more generally. To aid state-to-state comparisons, indicators are shown in terms of actual value and indexed to a national average. Each state profile begins with: (1) summary statistics on population and school enrollment; (2) fiscal capacity; (3) fiscal effort and centralization; (4) educational finances; (5) state spending on other children's programs; and (6) comments on fiscal overview and outlook for children's programs. The remaining part of each profile is a 2-page array of the 43 indicators and accompanying statistics, which includes sections on the organization and components of the profiles, on an overview of the United States, and on data definitions and sources. (ET)

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STATE INVESTMENTS IN EDUCATION AND OTHER CHILDREN'S SERVICES

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Fiscal Profiles of the 50 States

PS 024083

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STATE INVESTMENTS IN EDUCATION AND OTHER CHILDREN'S SERVICES

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Fiscal Profiles of the 50 States

September 1995

By

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PREFACE

States and communities are under increasing pressure to improve their education, health and welfare systems. If Congress has its way, they will also play a larger role in designing, operating and paying for education and other supports and services for children and their families. As debate continues on Capitol Hill about the specifics of new legislation to reform the nation's welfare system and devolve control to the states, the looming question is whether the states are ready for what these major shifts in federal policy may bring?

Most states are in the best financial shape they have been in for years.[1] Revenues and expenditures were higher than originally budgeted for in most states during 1993 and 1994, and strong revenue growth has allowed some states to build reserves to their highest levels since 1980. Yet changing demographic and economic conditions, as well as a changing policy landscape, suggest that many states will face significant fiscal and budgetary challenges during the remainder of the decade and beyond. The prospect of increasing school enrollments and larger responsibility for meeting the needs of low-income families with children will make it increasingly difficult for states to sustain or increase their support for education and other services in the face of slower economic growth, a changing revenue base, declining federal aid, and a political climate that is hostile to higher taxes.

States vary dramatically in their expenditures for education and a number of other health and social services. Yet the factors that led to substantially increased spending per child in some states over the past two decades--for example, economic growth and declining school enrollments--are unlikely to continue. If economic growth slows somewhat and the school-age population increases as projected, states will need additional funds to pay for education. Similarly, if child poverty rates increase even modestly, states will have a more difficult time meeting the needs of low-income children and families.

Some states have anticipated these demographic and economic shifts and the budgetary pressures they will entail. They have become laboratories for public finance reform. Across the country, states have launched an array of efforts to improve financing and to make government work better and more efficiently. Some of these have focused on tax reform and new dedicated sources of revenue for education and other children's services. Some have sought to streamline service delivery, create more integrated service systems, and develop more flexible funding authorities to support them. Others have focused on developing and implementing more performance-based approaches to planning and budgeting. Still others are devolving control to cities and counties in order to tailor service delivery to local needs and shift a greater share of financial responsibility to local governments. While none of these innovative efforts is a proven panacea, they all represent interesting responses to the rapidly changing environment in which many states are carrying out their long-standing role as providers, regulators and funders of

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[1] National Conference of State Legislatures and National Association of Legislative Fiscal Officers, State Budget and Tax Actions 1995: Preliminary Report. Denver, CO: National Conference of State Legislatures, July 1995.

education and other children's services. Their experiences are instructive and will become even more salient as more states position themselves to manage in a newly defined relationship with the federal government and with their local communities.

Against this backdrop, The Finance Project has conducted a series of studies of state financing for education and other children's services. These include:

- *State Investments in Education and Other Children's Services: Fiscal Profiles of the 50 States*--state-by-state profiles of patterns of spending on education and other key health, welfare, and social services, and of significant economic and demographic factors influencing spending;
- *State Investments in Education and Other Children's Services: The Fiscal Challenges Ahead*--an analysis of factors affecting spending and their future implications given the changing demographic, economic, and policy context; and
- *State Investments in Education and Other Children's Services: Case Studies of Financing Innovations*--examinations of the experiences of seven states that have launched initiatives to improve financing.

Taken together these studies paint a vivid picture of the fiscal and budgetary challenges that states will face over the coming several years. They clarify a number of the critical policy and political issues that will confront governors, state legislatures, educators and others who run programs to serve children and their families. And they highlight a variety of nascent efforts in states nationwide to improve public financing for education and other children's services.

These papers are part of a larger series of working papers on salient issues related to financing for education and other children's services produced by The Finance Project. Some are developed by project staff; others are the products of efforts by outside researchers and analysts. Many are works in progress that will be revised and updated as new information becomes available. They reflect the views and interpretations of their authors. By making them available to a wider audience, the intent is to stimulate new thinking and induce a variety of public jurisdictions, private organizations, and individuals to examine the ideas and findings presented and use them to advance their own efforts to improve public financing strategies.

The Finance Project was established by a consortium of national foundations to improve the effectiveness, efficiency, and equity of public financing for education and an array of other community supports and services for children and their families. Over a three-year period that began in January 1994, the project is conducting an ambitious agenda of policy research and development activities, as well as policy-maker forums and public education. The aim is to increase knowledge and strengthen the capability of governments at all levels to implement strategies for generating and investing public resources that more closely match public priorities and more effectively support improved education and community systems.

Cheryl D. Hayes
Executive Director

INTRODUCTION

State and local governments finance a major share of spending on children's programs, including education and other social services. Not only are state and local governments the primary funders of elementary and secondary education, they also play a large role in financing social services for children by matching federal dollars on national programs such as Aid to Families with Dependent Children (AFDC) and Medicaid, as well as, in some cases, funding their own social service programs that benefit children.

Among the states, however, spending on programs for children varies widely. Education spending per pupil in 1992, for example, was $9,317 in New Jersey, over three times the $3,040 spent per pupil in Utah. Spending by each state on non-education programs for children, while considerably smaller in size, varies by even greater amounts. In 1992, Alaska's spending on Medicaid per poor person was more than 10 times the amount spent in Mississippi, while the amount Alaska spent on AFDC per poor person was more than 25 times the amount spent in Mississippi.

Just as spending on services for children varies across states, it has also changed considerably over the past two decades. While spending by all states on AFDC per $100 income declined by more than 35 percent between 1975 and 1992, state education expenditures per $100 income remained relatively constant, declining only 2.2 percent between 1970 and 1992. And state Medicaid expenditures on children per $100 income increased more than 50 percent between 1985 and 1992 alone. As major changes are currently being considered at the federal level that would affect many children's programs directly and the federal-state relationship more generally, it is important to understand the base from which those changes may occur.

This report brings together data from various sources that, taken together, paint a picture of spending on children's programs by the states. The body of this report presents a profile for each of the 50 states that contains data on 43 indicators relevant to state spending on children's services. These 43 indicators are broadly indicative of (i) states' need for spending on children's programs, (ii) their ability to pay for them, and (iii) the actual level of resources they devote to children's programs specifically and to all state and local government services more generally. To assist state officials, citizens, and other readers interested in comparing their state with others, the indicators for each state are shown both (i) in terms of their actual values and (ii) indexed to the national average. Where the change in an indicator over time is calculated, each state's change is shown both in percentage terms and ranked relative to the changes of the other 49 states. The indicators of contextual factors and of education spending span more than two decades--from 1970 to 1992--while the indicators of spending on non-education children's programs, many of which have been established more recently, encompass a shorter time frame--1985 to 1992.

ORGANIZATION AND COMPONENTS OF THE STATE PROFILES

The state profiles are divided into two major parts. The first page of each profile contains indicators of fiscal and demographic factors affecting state financing of children's programs. These indicators are grouped into four categories: (1) population and school enrollment; (2) fiscal capacity; (3) fiscal effort; and (4) fiscal centralization. The second page of each state profile contains indicators of Finances for Children's Programs. These indicators, in turn, are grouped into two categories: (1) education finances and (2) state spending on other children's programs. The indicators included in each section and their importance are described below.

Fiscal and Demographic Indicators

Indictors of Populayion and School Enrollment

- Total population
- Public school enrollment
- Public school enrollment as a proportion of the total population
- Percentage of the population under the age of 18
- Percentage of children in poverty

Population and school enrollment are basic indicators of the demographic environment in which decisions on spending for education and other children's services must be made. Population is a rough indicator of the size of the need for government services in a state. Public school enrollment and percentage of the population under the age of 18 determine the size of the population that must be provided education services currently or in the near future, while public school enrollment as a percentage of the total population provides an indication of the demand for education services relative to other programs as well as the size of the taxpaying population relative to those of school-age.

These indicators have a major effect on school finances. For example, increases in school enrollments tend to result in increases in total spending on education to serve more students but decreases in per pupil spending levels, because resources need to be spread out among more students. Decreases in enrollments would be expected to have the opposite effects. Furthermore, because education spending is such a large part of state and local government spending, these indicators have an important impact on state finances in general. For example, if enrollment falls, state resources may be freed up not only to increase education spending per pupil, but also potentially to lower taxes and/or increase spending in other areas. Conversely, if enrollment increases, not only does it become more difficult to raise per pupil spending without additional resources, but pressure often builds to raise taxes or cut other programs (possibly including other children's programs) also.

The percentage of children in poverty is particularly important in determining the need for spending on non-education children's services. Poor children are often the target of state and local spending outside of education, including income maintenance and social service programs.

Indicators of Fiscal Capacity

- Per capita income (in 1991 dollars)
- Per capita income adjusted for price levels
- Representative Tax System capacity
- Total Taxable Resources
- Federal aid per $100 of personal income

Fiscal capacity measures the potential ability of state and local governments to pay for public services. As distinguished from fiscal effort, or the amount of a state's resources that are actually used (discussed below), fiscal capacity determines the amount of resources that could be used to fund state and local services.

Per capita personal income is the most widely used indicator of fiscal capacity. It is a major component of a state's ability to raise revenues for public services, because most taxes are paid from the income of a state's residents. Thus, the higher the level of a state's per capita income, the greater is its presumed ability to fund all public services, including those for children. Likewise, the stronger the growth of per capita income, the greater a state's ability to increase spending for those services. The cost of providing public services, however, varies across states because of differences in price levels, such as those reflected in differences in labor costs. We therefore include per capita income adjusted for price levels as another indicator of the ability of state and local governments to pay for services.

The Representative Tax System (RTS) and Total Taxable Resources (TTR) are two alternative measures of fiscal capacity. Unlike per capita income (PCI), which focuses on the resources of state residents only, both RTS and TTR account for the fact that states obtain some revenue by exporting tax burdens to non-residents. The fiscal capacity indexes of most states differ very little whether measured by PCI, RTS, or TTR. However, states with relatively large oil production and tourism industries tend to have higher fiscal capacity according to RTS and TTR than according to PCI, because taxes on these industries tend to fall heavily on non-residents compared to residents.

A state's ability to pay for services also depends upon the level of federal aid it receives as well as on revenue it raises from its own sources. Thus, total federal aid is included as another indicator of fiscal capacity. It is expressed in dollars per $100 of personal income, as are other measures of revenues and expenditures discussed below.

Indicators of Fiscal Effort

- Total state and local revenue (excluding federal aid)
- State-local revenue from charges
- State-local tax revenue (total tax effort)
- Total state tax revenue (state tax effort)
- State personal income tax revenue
- State sales tax revenue
- Other state tax revenue
- Total local tax revenue (local tax effort)
- Local property tax revenue
- Other local tax revenue
- Representative Tax System effort

Fiscal effort measures the extent to which state and local governments tap their available resources. By measuring actual revenues or spending against fiscal capacity, fiscal effort provides an indication of relative tax or service levels across states, given states' varying abilities to fund public services. Because fiscal capacity varies across states, a state with lower fiscal capacity will have to use a greater share of its capacity to achieve the same service levels as a state with higher fiscal capacity. Fiscal effort thus provides a measure of the relative burden placed on a state's resources, or the "effort" made to achieve the service levels that are provided.

We include 11 indicators of fiscal effort. All but the last use personal income as the fiscal capacity measure against which various categories of state and local revenues are measured. These categories of revenues reflect the major own-source revenues of state and local governments. (Measures of fiscal effort for specific spending categories, including education and other children's services, are presented in later sections of the profiles.)

Total state and local revenue (excluding federal aid) consists of revenue from charges and tax revenue.[1] Although tax revenue is much greater, charges have been increasing at a faster rate than taxes.

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[1] The profiles do not include a third kind of revenue, referred to as "miscellaneous revenue." Miscellaneous revenue includes interest received, rents, royalties, fines, and other revenue not classified as taxes or charges. Because miscellaneous revenue has grown considerably faster than other types of general revenue, it inclusion raises the growth rate of total revenue. The reason miscellaneous revenue has been excluded from this analysis is that most of its growth is due to interest received, and the increase in interest earning exaggerates the growth of revenue available for education and other traditional state programs. A major reason for the increase in interest revenue has been the growth of non-traditional activities like subsidizing mortgages and increased issuance of industrial development bonds that subsidize private businesses. The rapid growth of interest revenue has been paralleled by a similar increase in interest spending by state and local governments. Thus, the growth of interest received and paid exaggerates the expansion of both spending and revenue for traditional state programs.

Tax revenue can be divided into state and local tax revenue. The profiles include four measures of state tax revenue relative to personal income--total state taxes, personal income taxes, sales taxes, and other taxes. The personal income and sales taxes account for nearly two-thirds of total state tax revenue.

Three measures of local tax revenue relative to personal income are shown--total local taxes, property taxes, and other taxes. The property tax accounts for nearly three-quarters of local tax revenue in the average state, but reliance on it varies considerably from state to state.

The last indicator of fiscal effort, Representative Tax System effort, relates total state and local taxes not to a state's personal income, but to its RTS fiscal capacity (discussed above). Comparing taxes to RTS capacity will yield a significantly different result than when they are compared to personal income in the small number of cases where a state's capacity as measured by the RTS is significantly higher or lower than its capacity as measured by personal income.

Indicator of Fiscal Centralization

State tax revenue as a percentage of total state-local tax revenue: States differ considerably in the extent to which responsibilities for providing children's and other public services are shared between the state government and local governments. Fiscal centralization--measured here by state tax revenue as a proportion of total state-local tax revenue--describes the extent to which state and local services are financed by the state rather than by local governments. A state with a high ratio of state tax revenue to total state-local tax revenue can be said to be fiscally centralized, while a state with a low ratio would be considered fiscally decentralized.

An understanding of fiscal centralization is important for interpreting other fiscal indicators that may be affected by the fiscal relationships between the state and local governments in a state. A state's degree of fiscal centralization, for example, is closely related to its reliance on the property tax. Because property taxes are traditionally the major source of tax revenue for local governments, states that are fiscally decentralized tend to have high property taxes, while fiscally centralized states usually have low property taxes. Fiscal centralization is also related to centralization of school revenue: States where more tax revenue is collected by the state tend to cover a higher proportion of total school costs.

Indicators of Finances for Children's Programs

Indicators of Education Finances

- Expenditures per pupil (in 1992 dollars)
- Expenditures per pupil adjusted for price levels
- Expenditures per $100 of personal income
- Percentage of total education revenue from the federal government
- Percentage of total education revenue from the state government
- Percentage of total education revenue from local governments
- State-local education revenue as a percentage of total state-local tax revenue
- State education revenue as a percentage of state tax revenue

The indicators in this section provide a picture of the public financing of elementary-secondary education in each state. K-12 education is by far the largest area of state spending on children, as well as one of the largest functions of state and local governments generally.

The indicators fall into three groups. The first three indicators relate to the level of spending on education in each state. Expenditures per pupil, or the level of school resources in relation to the number of enrollees in public schools, is a rough measure of education service levels. Two of the major factors affecting per pupil spending are average class sizes and teacher salaries; states with larger class sizes tend to have relatively lower levels of per

pupil spending, and states with higher teacher salaries tend to spend more per pupil. However, because teacher salaries and the cost of other education service inputs vary across states, we have also included expenditures per pupil adjusted for price levels as a way to control for these price level differences when comparing education spending across states.

Measuring education spending in relation to income is another common way of comparing school expenditures among states. Expenditures per $100 of personal income measure the resources a state devotes to public elementary-secondary education in relation to the size of the state's fiscal capacity. This indicator can also be thought of as a measure of "education effort," just as taxes in relation to personal income are considered measures of "tax effort." Because both school spending and personal income are influenced by state-specific price levels, it is not necessary to adjust this measure for differences in interstate price levels in order to make relatively unbiased comparisons of education spending across states.

The federal government, state governments, and local governments all contribute to education financing. The next three indicators--percentage of education revenue from the federal government, percentage of education revenue from the state government, and percentage of education revenue from local governments--show the relative contributions of each level of government to total education revenue in each state. As noted above, the share of education financing coming from the state relative to that coming from local governments is closely related to a state's degree of overall fiscal centralization. Because some states have undergone significant shifts between the state and local governments in financing public services, it is important to consider the changing shares of education spending at each level in this larger context.

The last two indicators in this section trace the share of total governmental resources going to education--an important factor in determining per pupil spending levels. State-local eduction revenue as a percentage of total state-local tax revenue focuses on education's share of resources in the total state-local context, while state education revenue as a percentage of state tax revenue focuses on education's share only at the state government level. Different factors may affect the trends in each of these measures. For example, in most states the share of state-local tax revenue going to education fell when school enrollment decreased in the 1970s, but at the state level this was offset by the policy of increasing the share of school costs paid by the state government.

Indicators of State Spending on Other Children's Programs

- Total state spending on major non-education children's programs per poor person (in 1992 dollars)

Total state spending on major non-education children's programs per $100 of personal income (in 1992 dollars)

- State AFDC spending per poor person (in 1992 dollars)
- State AFDC spending per $100 of personal income
- State AFDC childcare spending per poor person (in 1992 dollars)
- State Medicaid spending on children per poor person (in 1992 dollars)
- State Medicaid spending on children per $100 of personal income
- State foster care spending per poor person (in 1992 dollars)
- State maternal and child health block grant spending per poor person (in 1992 dollars)
- State child support spending per poor person (in 1992 dollars)
- State at-risk child care spending per poor person (in 1992 dollars)
- State adoption spending per poor person (in 1992 dollars)
- State child welfare spending per poor person (in 1992 dollars)

No comprehensive information is available on the total amount state and local governments spend on children's programs other than elementary-secondary education. However, most non-education spending by states is through their contributions to federal

programs, which are used to match federal funds for programs such as Medicaid, AFDC, and foster care.

The indicators in this section measure how much states spend through their matching contributions on the nine largest federal matching programs. Thus, the profiles capture a large proportion--though not all--of state children's spending other than for education. They do not take account of spending for non-federal programs, nor do they consider how much states might spend in excess of the matching requirements in the nine programs included. Thus, they provide a lower-bound estimate of state spending for children's non-education programs.

These indicators provide basic measures of the amount of resources allocated to children's services in each state for each of the following areas: (1) AFDC, (2) AFDC child care, (3) Medicaid spending on children, (4) foster care, (5) maternal and child health, (6) child support, (7) at-risk child care, (8) adoption spending, (9) child welfare, and (10) total non-education spending (the total of the nine programs listed above). The largest amounts of spending--that is, spending for AFDC, children's Medicaid spending, and total non-education spending--are shown both per poor person and per $100 of personal income, while spending on the smaller programs--that is, spending on AFDC child care, foster care, maternal and child health, child support, at-risk child care, adoption, and child welfare--is shown only per poor person. Spending per poor person provides a rough measure of the level of services in a state standardized by need. Spending per $100 of personal income provides an indication of the priority given to non-education children's services in each state in relation to a state's fiscal capacity.

U.S. OVERVIEW OF THE STATE PROFILES

The principal value of the profiles is state-specific--to show how the indicators for each state relate to each other, how they have changed over time, and how each state compares to other states and to the national average. Before presenting the state profiles, however, this section presents a profile for state spending on children's programs in the United States as a whole using the same indicators as are shown on the state-by-state profiles. In addition to presenting an overall picture of the financing of children's programs by states in the United States, the U.S. profile is useful for showing the average indicator values to which the state indicator values are indexed.

The indicator values in the U.S. profile were created using national totals for each indicator.[2] Because the profiles were assembled using various data sources (see Section IV), the U.S. totals used to create the indicator values are not strictly comparable across all indicators. In some cases, for example, the national totals equal the sum of the state values, while in other cases they exceed it because they include additional jurisdictions such as the District of Columbia or U.S. territories. Nevertheless, most of the indicator values would change very little or not at all if the state sums were used in place of the U.S. totals, both because these additional jurisdictions are relatively small in size and because most of the indicators are expressed in relation to population, income, or revenues. As such, the U.S. indicator values presented here are reasonably consistent reflections of U.S. averages based on the available data.

National Trends Reflected in the Profiles

The U.S. indicators reveal some important national trends. This section briefly summarizes them.

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[2] They thus represent the average values in the country weighted by population rather than unweighted averages of the state-by-state values.

Population and School Enrollment

- The population increased by over one-quarter between 1970 and 1992.
- School enrollment fell sharply in the 1970s, but grew at an overall rate of 1 percent between 1980 and 1992. Although not shown in the profile, this 1 percent increase reflects a decline in enrollment through 1984 and increases since then that have continued beyond 1992.
- School enrollment as a proportion of the total population was considerably lower in 1992 than it was in 1970, primarily because in 1970 part of the baby boom generation was still in school.
- The proportion of the population under the age of 18 was considerably lower in 1992 than it was in 1970 (26 percent, compared with 34 percent).
- The proportion of children in poverty increased from 15 percent to 18 percent between 1970 and 1990.

Fiscal Capacity

- Real per capita income rose 32 percent between 1970 and 1992, enabling states to increase their spending without raising their tax effort substantially.
- Federal aid per $100 of personal income rose nearly 30 percent overall between 1970 and 1992, but fell almost 10 percent from 1980 to 1992. Although not shown in the profile, this downward trend reversed in 1989.

Fiscal Effort and Centralization

- Total state-local revenue per $100 of personal income, including revenue from both user charges and taxes, rose 8 percent between 1980 and 1992.
- Revenue from user charges rose faster than personal income and much faster than tax revenue between 1980 and 1992, although it was much smaller in size.
- Tax revenue as a proportion of personal income remained relatively constant from 1970 to 1980 and from 1980 to 1992. However, although not shown in the profile, total state-local tax revenue as a share of income peaked in 1973.
- State tax revenue rose faster than personal income between 1970 and 1980, but only about as fast as personal income between 1980 and 1992.
- State personal income tax revenue relative to personal income rose 80 percent between 1970 and 1992, with most of the increase occurring between 1970 and 1980.
- State sales tax revenue relative to personal income also rose between 1970 and 1992, but not as rapidly as personal income tax revenue.
- Revenue per $100 personal income from state taxes other than personal income taxes and sales taxes--primarily revenue from excise taxes and corporation income taxes--fell by one-quarter from 1970 to 1992.
- Local tax revenue relative to personal income fell by 16 percent in the 1970s, but rose by 10 percent between 1980 and 1992, for an overall decrease of 7 percent over the 1970-92 period.
- Property tax revenue as a proportion of personal income fell by one-quarter in the 1970s, but it rose by 10 percent between 1980 and 1992. In 1992, it was 7 percent lower than it was in 1970.
- Revenue per $100 personal income from local taxes other than property taxes (e.g., local sales and income taxes) rose 50 percent between 1970 and 1992, with the bulk of this growth occurring in the 1970s.
- State tax revenue as a proportion of total state-local tax revenue rose from 1970 to 1980, but fell between 1980 and 1992. In 1992, state taxes were 59 percent of total state-local tax revenue, or 4 percentage points higher than in 1970.

UNITED STATES

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	1980-92	1970-92
Population and school enrollment									
Population (millions)	203.30	n/a	226.5	n/a	255.10	n/a	11.4	12.6	25.5
Public school enrollment (thousands)	45,520.3	100	41,650.7	100	42,046.7	100	-8.5	1.0	-7.6
Public school enrollment as a % of population	22.6	100	18.5	100	16.7	100	n/a	n/a	n/a
Percentage of population under 18 (a)	34.3	100	27.7	100	25.6	100	n/a	n/a	n/a
Percentage of children in poverty (a)	15.1	100	16.0	100	17.9	100	n/a	n/a	n/a
Fiscal capacity									
Per capita income (1991 $) (b)	$14,573	100	$15,707	100	$19,199	100	7.8	22.2	31.7
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,199	100	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	100	n/a	100	n/a	100	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	100	n/a	n/a	n/a
Total federal aid per $100 personal income	2.85	100	4.10	100	3.70	100	43.9	-9.8	29.8
Fiscal Effort									
Revenue per $100 of personal income									
Total state & local revenue (excl. federal aid):	---	---	$13.23	100	$14.33	100	n/a	8.3	n/a
State-local revenue from charges	---	---	2.19	100	2.83	100	n/a	29.2	n/a
State-local tax revenue (total tax effort)	11.31	100	11.04	100	11.50	100	-2.4	4.2	1.7
Total state tax revenue (state tax effort):	6.25	100	6.77	100	6.82	100	8.3	0.7	9.1
Personal income tax	1.20	100	1.83	100	2.16	100	52.5	18.0	80.0
Sales tax	1.85	100	2.13	100	2.25	100	15.1	5.6	21.6
Other taxes	3.21	100	2.81	100	2.40	100	-12.5	-14.6	-25.2
Total local tax revenue (local tax effort):	5.06	100	4.27	100	4.69	100	-15.6	9.8	-7.3
Property tax	4.29	100	3.24	100	3.55	100	-24.5	9.6	-17.2
Other taxes	0.76	100	1.03	100	1.14	100	35.5	10.7	50.0
Representative Tax System effort (d)	n/a	100	n/a	100	n/a	100	n/a	n/a	n/a
Fiscal centralization									
State tax revenue as a % of total state-local tax revenue	55.3	100	61.3	100	59.3	100	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	1980-92	1970-92
Education finances									
Expenditures per pupil (1992 $)	$3,126	100	$3,958	100	$5,421	100	26.6	37.0	73.4
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,421	100	n/a	n/a	n/a
Expenditures per $100 of personal income	4.46	100	4.30	100	4.36	100	-3.6	1.4	-2.2
Percentage of total education revenues									
From the federal government	8.0	100	9.8	100	6.6	100	n/a	n/a	n/a
From the state government	39.9	100	46.8	100	46.4	100	n/a	n/a	n/a
From local government	52.1	100	43.4	100	47.0	100	n/a	n/a	n/a
State-local education revenue as a % of total state-local tax revenue	43.5	100	39.0	100	38.2	100	n/a	n/a	n/a
State education revenue as a % of total state tax revenue	33.5	100	33.1	100	33.1	100	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92
Total spending					
Total spending per poor person (1992 $)	---	---	$591.44	100	n/a
Total spending per $100 of personal income (1992$)	---	---	0.40	100	n/a
AFDC					
AFDC spending per poor person (1992 $)	306.31	100	305.39	100	-0.3
AFDC spending per $100 of personal income	0.23	100	0.22	100	-3.9
AFDC child care spending per poor person (1992 $)	---	---	8.70	100	n/a
Medicaid					
Medicaid spending on children per poor person (1992 $)	92.43	100	170.15	100	84.1
Medicaid spending on children per $100 of personal income	0.07	100	0.10	100	52.5
Other programs					
Foster care spending per poor person (1992 $)	29.90	100	54.41	100	82.0
Maternal & child health spending per poor person (1992 $)	21.84	100	20.00	100	-8.4
Child support spending per poor person (1992 $)	9.78	100	17.87	100	82.7
At-risk child care spending per poor person (1992 $)	---	---	7.30	100	n/a
Adoption spending per poor person (1992 $)	3.20	100	5.15	100	60.7
Child welfare spending per poor person (1992 $)	2.66	100	2.48	100	-6.9

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

Education Finances

- Current school expenditures per pupil rose in constant dollars by 27 percent between 1970 and 1980, and by 37 percent between 1980 and 1992. In 1992, they were 73 percent higher than in 1970.
- Despite these increases in per pupil spending, school expenditures per $100 of personal income fell by 3.6 percent between 1970 and 1980, and rose only 1.4 percent between 1980 and 1992. Over the entire 1970-92 period, school expenditures per $100 income fell by 2.2 percent.
- The proportion of elementary-secondary school revenue from the federal government rose from 8 percent to nearly 10 percent between 1970 and 1980, then fell to 6.6 percent in 1992. Although not shown in the profile, it has risen in the early 1990s.
- The proportion of elementary-secondary school revenue from state governments was about 7 percentage points higher in 1980 than in 1970, but about the same proportion (46 percent) in 1992 as it was in 1980. Although not shown in the profile, it rose in the first part of the 1980s but has fallen since 1987.
- The proportion of elementary-secondary school revenue raised locally fell from 52 percent in 1970 to 43 percent, or 3 percentage points below the state share, in 1980. By 1992, however, it had risen 3 percentage points to again exceed the state share. This increase began in 1987 (not shown in the profile).
- State-local education revenue as a proportion of total state-local tax revenue fell by 4.5 percentage points in the 1970s from 43.5 percent to 39 percent, and by another percentage point to 38.2 percent between 1980 and 1992.
- State education revenue claimed a relatively constant proportion--around 33 percent--of total state tax revenue between 1970 and 1992.

State Spending on Other Children's Programs

- State spending per $100 of personal income on non-education children's programs provided as a match for federal aid is relatively small--roughly one-tenth--compared with the spending on education per $100 of personal income.
- State spending per poor person for Aid to Families with Dependent Children remained relatively constant in real dollars between 1985 and 1992 (declining only 0.3 percent), but it fell by 4 percent relative to personal income. Although not shown in the profile, state AFDC spending per $100 income fell 36.5 percent between 1975 and 1992, with most of this decline occurring by 1985.
- State Medicaid spending on children per poor person rose 84 percent in real dollars between 1985 and 1992, and rose 53 percent as a proportion of personal income.
- The amounts spent by states on non-education programs for children other than AFDC and Medicaid are relatively small compared to the amounts spent for those two programs.
- Between 1988 and 1992, state spending for foster care and adoption assistance grew rapidly, even after adjusting for inflation. State spending on child support enforcement also grew rapidly in real terms between 1985 and 1992.
- State spending to match the Maternal and Child Health block grant, and for child welfare programs other than foster care, fell in real dollars per poor person between 1985 and 1992.

STATE PROFILES

This section contains the state-by-state profiles of the financing of children's services in each of the 50 states. Accompanying the data profile for each state is a one-page summary containing highlights of the data and giving a fiscal overview and outlook for children's programs in the state.

For a description of the organization of the profiles and of each of the 43 indicators in the profiles, see Chapter I. To see how the indicators were calculated and the sources of data used, see Chapter IV.

ALABAMA

Population and school enrollment

- School enrollment in 1992 was 17.7% of the population, above the national average of 16.7%.
- The proportion of the population under 18 was only 2% above average in 1992, but the proportion of children in poverty was 34% above average.

Fiscal capacity

- Alabama is a poor state, but it has been catching up with other states. Its per capita income growth was the fastest in the nation between 1970 and 1992. Nevertheless, per capita income was still 19% below average in 1992.

Fiscal effort and centralization

- Total tax effort was 19% below the national average in 1992. To some extent, this was offset by relatively high revenue from charges.
- State tax effort was 3% below average in 1992, but local tax effort was 43% below average, primarily due to low property taxes, which were 73% below average.
- Alabama is fiscally centralized. The state raised 71% of total tax revenue in 1992, 20% above the national average.

Education finances

- School spending per pupil in 1992 was considerably below the national average and grew more slowly than the national average between 1970 and 1992. Expenditures per $100 of personal income were also below the national average in 1992, and fell substantially in both the 1970s and 1980s.
- The state contributed an above-average proportion of school revenue in 1992, and education accounts for an above average share of state tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was well below the national average in 1992.
- While AFDC spending per poor person increased slightly between 1985 and 1992, AFDC spending per $100 personal income declined by nearly one-quarter.
- Medicaid spending per poor person increased at the 11th highest rate in the country between 1985 and 1992, going from 18% of average to 33% of average. Foster care, maternal and child health, and adoption assistance spending also grew rapidly during the late 1980s and early 1990s.

Fiscal overview and outlook for children's programs

Alabama has low school spending, in part because it is a poor state. Yet, even taking personal income into account, its spending is low. Moreover, tax effort has decreased slightly. Raising tax effort to the national average would enable it to increase school resources considerably. In addition, although spending on many non-education children's programs has risen relative to the national average, they are still largely underfunded compared to spending in most other states.

ALABAMA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.44	n/a	3.89	n/a	4.14	n/a	13.1	6.4	20.3	27
Public school enrollment (thousands)	826.2	n/a	754.2	n/a	722.0	n/a	-8.7	-4.3	-12.6	29
Public school enrollment as a % of population	24.0	106	19.5	105	17.7	106	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.8	105	29.5	107	26.2	102	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	29.3	194	18.9	118	24.0	134	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$10,407	71	$12,209	78	$15,601	81	17.3	27.8	49.9	1
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,958	88	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	70	n/a	76	n/a	81	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	80	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.83	169	5.43	132	4.59	124	12.4	-15.5	-5.0	42
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.04	99	$13.82	96	n/a	6.0	n/a	n/a
State-local revenue from charges	---	---	3.71	169	4.51	160	n/a	21.6	n/a	n/a
State-local tax revenue (total tax effort)	9.51	84	9.32	84	9.31	81	-2.0	-0.1	-2.1	32
Total state tax revenue (state tax effort):	7.02	112	6.85	101	6.61	97	-2.4	-3.5	-5.8	40
Personal income tax	0.91	76	1.46	80	1.93	89	60.4	32.2	112.1	13
Sales tax	2.27	123	2.13	100	1.75	78	-6.2	-17.8	-22.9	45
Other taxes	3.84	120	3.26	116	2.93	122	-15.1	-10.1	-23.7	21
Total local tax revenue (local tax effort):	2.50	49	2.48	58	2.69	57	-0.8	8.5	7.6	13
Property tax	1.20	28	0.96	30	0.98	27	-20.0	2.1	-18.3	29
Other taxes	1.29	169	1.51	147	1.72	150	17.1	13.9	33.3	33
Representative Tax System effort (d)	n/a	89	n/a	85	n/a	81	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	73.8	133	73.4	120	71.1	120	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,084	67	$2,808	71	$3,616	65	34.7	28.8	73.5	32
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,100	76	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.51	101	4.23	98	3.86	89	-6.2	-8.7	-14.4	44
Percentage of total education revenues										
From the federal government	18.4	229	12.2	124	12.4	188	n/a	n/a	n/a	n/a
From the state government	60.3	151	63.8	136	64.0	138	n/a	n/a	n/a	n/a
From local government	21.4	41	24.1	56	23.6	50	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.2	101	42.0	115	38.2	98	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	43.2	129	41.6	139	39.3	115	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$154.95	26	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.16	40	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	45.51	15	46.79	15	2.8	29
AFDC spending per $100 of personal income	0.07	29	0.05	23	-24.1	42
AFDC child care spending per poor person (1992 $)	---	---	2.81	32	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	16.54	18	55.52	33	235.8	11
Medicaid spending on children per $100 of personal income	0.02	34	0.06	56	148.0	16
Other programs						
Foster care spending per poor person (1992 $)	1.16	4	5.00	9	331.3	8
Maternal & child health spending per poor person (1992 $)	19.00	87	23.10	116	21.6	6
Child support spending per poor person (1992 $)	6.10	62	14.65	82	140.1	17
At-risk child care spending per poor person (1992 $)	---	---	3.39	46	n/a	n/a
Adoption spending per poor person (1992 $)	0.15	5	1.17	23	663.0	3
Child welfare spending per poor person (1992 $)	2.43	91	2.51	101	3.3	20

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

ALASKA

Population and school enrollment

- 0.9% of the population was enrolled in public school in 1992, well above the national average of 16.7%.
- The population under 18 was 23% above average in 1992, but the proportion of children in poverty was 39% below average.

Fiscal capacity

- Per capita income in 1992 was above average, though when adjusted for the high cost of living, it fell to slightly below average. Growth was the sixth slowest in the nation from 1970-92. The RTS and TTR indices still show tax capacity well above average in 1992, but the RTS is lower than in 1980.
- Federal aid was 75% above average in 1992, although Alaska had the fourth largest reduction in the country from 1970 to 1992.

Fiscal effort and centralization

- Although total tax effort was still 50% above average in 1992, it dropped nearly 50% during the 1980's. Nonetheless, total tax revenues grew at the fastest rate in the nation from 1970 to 1992.
- The revenue structure has changed from one heavily reliant on income taxes in 1970, to one heavily reliant on property and other (predominantly oil severance) taxes in 1992.

Education finances

- Spending per pupil and relative to personal income were far above average in 1992. However, most of the growth in spending was in the 1970s. Spending has been relatively flat since 1980.
- The state contributed a much higher than average share of total education revenue in 1992. The federal government also contributed far more than average in 1992, although only half as much as in 1970.
- School aid consumed nearly half of state tax revenue in 1992, 41% more than average, but far less than the two-thirds share in 1970.

State spending on other children's programs

- Total spending per poor person on non-education children's programs was nearly three times the national average in 1992.
- AFDC spending per poor person grew 40% between 1985 and 1992, the sixth highest rate of growth in the country. Spending relative to personal income was also much higher than average.

- Spending for all programs per poor person was well above the national average in 1992.

Fiscal overview and outlook for children's programs

Alaska is atypical in that the bulk of its revenue is generated from an exportable but unstable resource--taxes on oil production. Although school spending grew quickly from 1970 to 1980 as oil tax revenues grew rapidly, per pupil expenditures had almost no growth in real dollars, and fell relative to personal income during the oil "bust" of the late 1980's. However, non-education children's programs continued to be generously funded over this period. Alaska does not suffer from a lack of resources, but greater stability could be added to the system by a reinstitution of the personal income tax.

ALASKA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.30	n/a	0.4	n/a	0.59	n/a	33.3	47.5	96.7	4
Public school enrollment (thousands)	76.8	n/a	88.6	n/a	118.7	n/a	15.4	34.0	54.6	3
Public school enrollment as a % of population	26.0	115	22.2	120	20.9	125	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	39.6	116	31.7	115	31.3	123	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	14.7	97	10.7	67	10.9	61	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$17,726	122	$21,594	137	$21,592	112	21.8	0.0	21.8	45
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,940	99	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	99	n/a	260	n/a	178	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	179	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	7.89	277	8.71	212	6.49	175	10.4	-25.5	-17.7	46
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$37.98	287	$21.87	153	n/a	-42.4	n/a	n/a
State-local revenue from charges	---	---	4.11	188	4.63	164	n/a	12.7	n/a	n/a
State-local tax revenue (total tax effort)	9.18	81	33.87	307	17.25	150	269.0	-49.1	87.9	1
Total state tax revenue (state tax effort):	6.26	100	29.06	429	12.83	188	364.2	-55.8	105.0	1
Personal income tax	2.36	198	2.03	111	0.00	0	-14.0	n/a	n/a	n/a
Sales tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Other taxes	3.89	121	27.03	963	12.83	535	594.9	-52.5	229.8	1
Total local tax revenue (local tax effort):	2.92	58	4.81	113	5.08	108	64.7	5.6	74.0	1
Property tax	2.24	52	3.86	119	4.28	121	72.3	10.9	91.1	1
Other taxes	0.68	90	0.95	92	0.8	70	39.7	-15.8	17.6	37
Representative Tax System effort (d)	n/a	104	n/a	166	n/a	119	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	68.2	123	85.8	140	74.4	126	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$4,303	138	$8,237	208	$8,450	156	91.4	2.6	96.4	9
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,387	118	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.93	133	7.64	178	7.59	174	28.8	-0.7	28.0	1
Percentage of total education revenues										
From the federal government	22.3	278	9.3	95	11.7	177	n/a	n/a	n/a	n/a
From the state government	58.1	146	72.1	154	69.6	150	n/a	n/a	n/a	n/a
From local government	19.7	38	18.6	43	18.7	40	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	61.2	143	22.5	62	42.9	110	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	67.1	200	20.9	70	48.0	141	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$1,742.27	295	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.71	175	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	703.00	230	984.34	322	40.0	6
AFDC spending per $100 of personal income	0.24	107	0.40	183	64.3	6
AFDC child care spending per poor person (1992 $)	---	---	26.25	302	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	249.34	270	515.09	303	106.6	27
Medicaid spending on children per $100 of personal income	0.09	126	0.21	200	142.4	17
Other programs						
Foster care spending per poor person (1992 $)	18.13	61	89.49	164	393.6	6
Maternal & child health spending per poor person (1992 $)	33.25	152	26.77	134	-19.5	42
Child support spending per poor person (1992 $)	42.25	432	57.49	322	36.1	43
At-risk child care spending per poor person (1992 $)	---	---	27.89	382	n/a	n/a
Adoption spending per poor person (1992 $)	1.34	42	11.13	216	728.9	2
Child welfare spending per poor person (1992 $)	2.68	101	3.82	154	42.8	5

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

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** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

ARIZONA

Population and school enrollment

- 17.5% of the population was enrolled in public schools in 1992, slightly above the national average of 16.7%. Since 1970, school enrollment has increased 57.1%, the second fastest rate in the country.
- Both the proportion of the population under 18 and the number of children in poverty were above average in 1992.

Fiscal capacity

- Per capita income in 1992 was 13% below average, a relative decline from both 1970 and 1980. Per capita income growth of 27.6% was the thirteenth lowest in the country from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was above average in 1992, but lower than in 1970 and 1980.
- State tax effort was above average in 1992, and local tax effort was about average. The tax system was more centralized than average, with 63% of tax revenue generated by the state.

Education finances

- Per pupil expenditures in 1992 were 19% below the national average, and school spending relative to personal income in 1992 was slightly below average. The rate of increase in per pupil spending from 1970 to 1992 was far below the national average.
- The state contributed a below-average share of revenues for education in 1992, more than in 1980, but less than in 1970.

State spending on other children's programs

- Total spending on other children's programs per poor person was about half the national average in 1992.
- AFDC spending per $100 of personal income increased at the fastest rate in the nation between 1985 and 1992, but it was still only 74% of the average amount spent nationally.
- Spending for most other children's programs was below average in 1992. Furthermore, Arizona is the only state in the country without a conventional Medicaid program (although the state operates a similar program with financial support from the federal government).

Fiscal overview and outlook for children's programs

Arizona's above-average school-age population and below-average per capita income levels help explain why its per pupil education spending is below average. Spending for most non-education programs, while increasing dramatically in recent years, is still well below average. State tax cuts in 1994 and 1995 could lead to future funding problems for education and other children's services.

ARIZONA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.78	n/a	2.72	n/a	3.83	n/a	52.8	40.8	115.2	2
Public school enrollment (thousands)	418.1	1	509.3	n/a	657.0	n/a	21.8	29.0	57.1	2
Public school enrollment as a % of population	24.1	106	19.3	104	17.5	105	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.3	106	28.5	103	26.8	105	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	17.9	119	13.2	83	21.7	121	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,136	90	$14,515	92	$16,760	87	10.5	15.5	27.6	38
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,458	91	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	95	n/a	89	n/a	94	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	n/a	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.6	126	3.67	89	3.44	93	1.9	-6.3	-4.4	40
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.54	110	$14.76	103	n/a	1.5	n/a	n/a
State-local revenue from charges	---	---	2.08	95	2.41	85	n/a	15.9	n/a	n/a
State-local tax revenue (total tax effort)	12.63	112	12.45	113	12.34	107	-1.4	-0.9	-2.3	32
Total state tax revenue (state tax effort):	7.95	127	7.66	113	7.76	114	-3.6	1.3	-2.4	35
Personal income tax	1.09	91	1.31	71	1.99	92	20.2	51.9	82.6	20
Sales tax	2.91	158	3.70	174	3.36	149	27.1	-9.2	15.5	22
Other taxes	3.95	123	2.65	94	2.41	100	-32.9	-9.1	-39.0	44
Total local tax revenue (local tax effort):	4.68	93	4.79	112	4.65	99	2.4	-2.9	-0.6	17
Property tax	3.78	88	3.79	117	3.65	103	0.3	-3.7	-3.4	15
Other taxes	0.9	118	1	97	1	87	11.1	0.0	11.1	38
Representative Tax System effort (d)	n/a	109	n/a	117	n/a	103	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	62.9	114	61.5	100	62.9	106	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,759	88	$3,434	87	$4,381	81	24.5	27.6	58.8	42
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,554	84	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.72	106	4.32	100	4.14	95	-8.5	-4.2	-12.3	41
Percentage of total education revenues										
From the federal government	12.0	150	12.2	125	9.0	136	n/a	n/a	n/a	n/a
From the state government	48.5	122	38.5	82	43.2	93	n/a	n/a	n/a	n/a
From local government	39.5	76	49.2	113	47.8	102	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	41.0	96	38.9	106	37.1	95	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	35.9	107	27.8	93	28.3	83	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$268.39	45	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.22	55	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	111.61	36	194.72	64	74.5	2
AFDC spending per $100 of personal income	0.07	30	0.16	74	133.7	1
AFDC child care spending per poor person (1992 $)	---	---	6.53	75	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	n/a	n/a	n/a	n/a	n/a	n/a
Medicaid spending on children per $100 of personal income	n/a	n/a	n/a	n/a	n/a	n/a
Other programs						
Foster care spending per poor person (1992 $)	7.82	26	22.62	42	189.1	14
Maternal & child health spending per poor person (1992 $)	21.27	97	14.07	70	-33.8	48
Child support spending per poor person (1992 $)	6.92	71	15.67	88	126.3	20
At-risk child care spending per poor person (1992 $)	---	---	9.93	136	n/a	n/a
Adoption spending per poor person (1992 $)	1.28	40	2.23	43	74.5	31
Child welfare spending per poor person (1992 $)	3.64	137	2.63	106	-27.7	44

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

ARKANSAS

Population and school enrollment

- School enrollment as a percentage of population was 18.5% in 1992, above the national average of 16.7%.
- The percentage of the population under 18 was slightly above average in 1992, but the proportion of children in poverty was well above the national average and the fifth highest in the nation.

Fiscal capacity

- In 1992, per capita income was 25% below the national average, despite the eleventh highest growth rate since 1970.

Fiscal effort and centralization

- In 1992, state-local tax effort was 8% below average, even with an 11.2% increase from 1980 to 1992.
- State tax effort was well above average and increased moderately from 1970 to 1992. Large effort increases in the personal income and sales taxes offset declines in other state taxes.
- Local tax effort, which was only about half of the national average in 1992, fell slightly from 1970 to 1992.

Education finances

- Despite an 85.2% increase in real education spending per pupil between 1970 and 1992, Arkansas still spent 26% below the national average.
- However, education spending per $100 of personal income in 1992 was 11% above average.
- In 1992, the state provided over 60% of total education revenues, well above average. This represented about 40% of total state tax revenue, also well above average.

State spending on other children's programs

- Total spending per poor person on other children's programs was well below the national average in 1992.
- AFDC spending per poor person increased between 1985 and 1992, but it decreased when compared with personal income. Under either measure, it was well below the amount spent nationally.
- All other programs, except adoption services, exceeded national growth rates in the late 1980s and early 1990s. Still, spending for most programs, except for maternal and child health and child welfare services, was below the national average.

Fiscal overview and outlook for children's programs

While Arkansas' per capita income has risen and the child poverty rate is lower than in 1970, it still remains one of the poorest states in the nation. The state spends an above-average share of its budget and its personal income on education, but devotes a much smaller share of its income to non-education children's programs than most other states.

ARKANSAS

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.92	n/a	2.29	n/a	2.39	n/a	19.3	4.4	24.5	26
Public school enrollment (thousands)	460.1	n/a	453.1	n/a	438.5	n/a	-1.5	-3.2	-4.7	20
Public school enrollment as a % of population	24.1	106	20.0	108	18.5	111	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.1	99	28.9	105	26.4	103	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	31.3	207	19.0	119	25.0	140	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$9,937	68	$12,040	77	$14,458	75	21.2	20.1	45.5	11
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,064	84	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	77	n/a	79	n/a	78	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	74	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.46	157	5.33	130	5.02	136	19.5	-5.8	12.6	28
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.93	90	$13.64	95	n/a	14.3	n/a	n/a
State-local revenue from charges	---	---	2.39	109	3.04	107	n/a	27.2	n/a	n/a
State-local tax revenue (total tax effort)	9.73	86	9.53	86	10.60	92	-2.1	11.2	8.9	9
Total state tax revenue (state tax effort):	7.06	113	7.40	109	7.92	116	4.8	7.0	12.2	21
Personal income tax	0.86	71	2.02	110	2.45	113	134.9	21.3	184.9	7
Sales tax	2.19	118	2.37	111	2.98	132	8.2	25.7	36.1	13
Other taxes	4.02	125	3.01	107	2.49	104	-25.1	-17.3	-38.1	42
Total local tax revenue (local tax effort):	2.67	53	2.13	50	2.59	55	-20.2	21.6	-3.0	20
Property tax	2.49	58	1.92	59	1.79	51	-22.9	-6.8	-28.1	36
Other taxes	0.18	23	0.21	21	0.8	70	16.7	281.0	344.4	5
Representative Tax System effort (d)	n/a	83	n/a	86	n/a	82	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	72.6	131	77.6	127	74.7	126	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,176	70	$2,742	69	$4,031	74	26.0	47.0	85.2	20
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,602	85	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.73	106	4.25	99	4.83	111	-10.1	13.6	2.1	21
Percentage of total education revenues										
From the federal government	18.9	237	16.6	169	11.2	170	n/a	n/a	n/a	n/a
From the state government	43.8	110	48.8	104	61.8	133	n/a	n/a	n/a	n/a
From local government	37.3	72	34.6	80	27.0	57	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	42.2	99	38.6	106	43.3	111	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	31.4	94	29.1	97	39.9	117	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$188.11	32	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.21	53	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	37.62	12	47.74	16	26.9	13
AFDC spending per $100 of personal income	0.06	27	0.05	25	-12.1	29
AFDC child care spending per poor person (1992 $)	---	---	1.17	14	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	30.33	33	93.40	55	207.9	14
Medicaid spending on children per $100 of personal income	0.05	73	0.11	102	113.3	25
Other programs						
Foster care spending per poor person (1992 $)	1.50	5	9.22	17	516.2	5
Maternal & child health spending per poor person (1992 $)	17.38	80	23.18	116	33.4	3
Child support spending per poor person (1992 $)	3.73	38	9.68	54	159.7	15
At-risk child care spending per poor person (1992 $)	---	---	0.37	5	n/a	n/a
Adoption spending per poor person (1992 $)	0.50	15	0.80	15	60.6	34
Child welfare spending per poor person (1992 $)	2.05	77	2.55	103	24.0	10

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

CALIFORNIA

Population and school enrollment

- 16.8% of the population was enrolled in public school in 1992, about equal to the national average.
- The proportion of the population under 18 was slightly above average, but the proportion of children in poverty was just below average, despite California having the fourth highest growth rate in the country between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was 9% above the national average. Income growth from 1970 to 1992 was the fifth slowest in the nation.

Fiscal effort and centralization

- Total tax effort was slightly below the national average in 1992, mostly due to relatively low local property taxes. Property taxes were cut sharply in the 1970s.
- State tax effort was above average in 1992, even after declining slightly in the 1980s.
- Fiscal centralization has been above average since 1980, but it was below average before that.

Education finances

- Spending per pupil and spending relative to personal income were low in 1992, especially when adjusted for the high cost of living. They both declined compared to the national average between 1970 and 1992.
- The state contributed a well-above-average share of total education revenue in 1992. The relative amounts of state and local contributions reversed between 1970 and 1992, with the state contributing two-thirds of total education revenues in 1992.
- Schools consume a below-average share of state-local tax revenue, but an above-average share of state tax revenue.

State spending on other children's programs

- Total spending per poor person on other children's programs was well above the national average in 1992.
- AFDC spending per poor person decreased between 1985 and 1992, but it increased when compared with personal income. Under either measure, it was well above the average amount spent nationally.
- Medicaid spending per poor person grew at the second slowest rate in the nation from 1985 to 1992, declining from 39% above average to 21% below average.
- Spending growth rates in the late 1980s and early 1990s for all other programs were smaller than in the nation generally.

Fiscal overview and outlook for children's programs

Proposition 13, which limited local property taxes, made a big difference in the way schools are funded in California. The state went from a heavy reliance on local taxes to heavier dependence on state taxes. Overall, state-local tax effort has dropped from 11% above average in 1970 to 3% below average in 1992. This lower tax effort has caused school spending to fall below the national average per pupil and relative to personal income. Increasing child poverty rates and sluggish income growth have also contributed to growth rates for non-education children's spending that are far below the national average. The continued presence of these factors, plus declines in federal aid, makes it unlikely that recent trends will change.

CALIFORNIA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	19.97	n/a	23.66	n/a	30.89	n/a	18.5	30.6	54.7	8
Public school enrollment (thousands)	4,597.7	n/a	4,119.5	n/a	5,107.1	n/a	-10.4	24.0	11.1	11
Public school enrollment as a % of population	23.3	103	17.7	96	16.8	101	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.2	97	26.3	95	26.0	102	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.7	84	11.4	71	17.8	99	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$17,168	118	$18,332	117	$20,880	109	6.8	13.9	21.6	46
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,077	105	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	124	n/a	117	n/a	115	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	109	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.7	130	3.86	94	3.63	98	4.3	-6.0	-1.9	39
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.40	101	$13.97	97	n/a	4.3	n/a	n/a
State-local revenue from charges	---	---	2.07	94	2.82	100	n/a	36.2	n/a	n/a
State-local tax revenue (total tax effort)	12.60	111	11.34	103	11.15	97	-10.0	-1.7	-11.5	47
Total state tax revenue (state tax effort):	6.21	99	7.91	117	7.64	112	27.4	-3.4	23.0	10
Personal income tax	1.30	109	2.64	144	2.69	124	103.1	1.9	106.9	14
Sales tax	1.98	107	2.74	128	2.54	113	38.4	-7.3	28.3	16
Other taxes	2.93	91	2.54	90	2.42	101	-13.3	-4.7	-17.4	13
Total local tax revenue (local tax effort):	6.40	126	3.42	80	3.89	83	-46.6	13.7	-39.2	48
Property tax	5.64	131	2.37	73	2.75	78	-58.0	16.0	-51.2	51
Other taxes	0.75	98	1.05	103	1.14	100	40.0	8.6	52.0	29
Representative Tax System effort (d)	n/a	108	n/a	102	n/a	95	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	49.3	89	69.8	114	68.5	116	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,322	106	$3,951	100	$4,746	88	18.9	20.1	42.9	48
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,280	79	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.33	97	3.75	87	3.73	86	-13.4	-0.5	-13.9	43
Percentage of total education revenues										
From the federal government	5.9	73	10.7	109	7.6	115	n/a	n/a	n/a	n/a
From the state government	31.9	80	66.3	142	66.6	144	n/a	n/a	n/a	n/a
From local government	62.2	119	23.0	53	25.7	55	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	40.6	95	25.5	70	33.5	86	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	27.9	83	24.7	82	37.4	110	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$914.01	155	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.68	168	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	676.64	221	643.78	211	-4.9	38
AFDC spending per $100 of personal income	0.43	188	0.48	219	11.9	16
AFDC child care spending per poor person (1992 $)	---	---	3.65	42	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	128.59	139	133.60	79	3.9	49
Medicaid spending on children per $100 of personal income	0.08	118	0.10	94	22.1	47
Other programs						
Foster care spending per poor person (1992 $)	61.03	204	83.49	153	36.8	30
Maternal & child health spending per poor person (1992 $)	11.53	53	9.69	48	-15.9	35
Child support spending per poor person (1992 $)	14.58	149	17.02	95	16.8	48
At-risk child care spending per poor person (1992 $)	---	---	14.81	203	n/a	n/a
Adoption spending per poor person (1992 $)	3.89	122	6.13	119	57.5	35
Child welfare spending per poor person (1992 $)	2.31	87	1.83	74	-20.8	40

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

COLORADO

Population and school enrollment

- 17.6% of the population was enrolled in public schools, slightly above the national average of 16.7%.
- The proportion of the population under 18 was slightly above average, but the proportion of children in poverty was well below average.

Fiscal capacity

- Per capita income in 1992 was 3% above the national average. It grew by 40.5% between 1970 and 1992, the fourteenth highest rate of any state.

Fiscal effort and centralization

- Total tax effort was below the national average in 1992, reflecting a continued large decline in state taxes during the 1980s.
- State tax effort was well below average in 1992, as an increase in income taxes between 1980 and 1992 was more than offset by reductions in sales and other state taxes. Local taxes were above average, even with a small decline in the property tax.
- The tax system is among the least centralized in the nation, with only 50.3% of tax revenue generated by the state in 1992.

Education finances

- Per pupil expenditures and school spending relative to personal income in 1992 were both 5% below the national average. Both have declined relative to the rest of the county since 1980.
- In 1992, education revenues represented about 37% of total state tax revenue, still above the national average, but down from 1980.

State spending on other children's programs

- Total spending per poor person on other children's programs was 9% below the national average in 1992.
- AFDC spending per poor person increased slightly between 1985 and 1992, but it decreased slightly when compared with personal income. Under either measure, it was well below the amount spent nationally.
- Medicaid spending per poor person more than doubled between 1985 and 1992, and went from below to above the national average.
- Programs with below-average spending in the late 1980s grew faster than the national average, while most of those with above average spending declined.

Fiscal overview and outlook for children's programs

Substantial increases in the student population anticipated over the next five years may exert pressure to limit increases in per pupil education funding. With respect to non-education programs, Colorado has substantially increased its spending on the Medicaid program and certain other programs, but not on AFDC. A strict tax limitation approved by voters in 1990 will severely limit future revenue growth and threaten maintenance of existing service levels.

COLORADO

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.21	n/a	2.89	n/a	3.47	n/a	30.8	20.1	57.0	7
Public school enrollment (thousands)	538.2	n/a	550.5	n/a	593.0	n/a	2.3	7.7	10.2	12
Public school enrollment as a % of population	24.8	110	19.3	104	17.6	106	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.0	102	27.4	99	26.1	102	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.7	84	10.0	63	15.0	84	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,050	96	$16,379	104	$19,745	103	16.6	20.6	40.5	14
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,356	106	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	104	n/a	113	n/a	109	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	102	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.47	122	3.73	91	3.13	85	7.5	-16.1	-9.8	43
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.23	100	$13.57	95	n/a	2.6	n/a	n/a
State-local revenue from charges	---	---	2.56	117	3.03	107	n/a	18.4	n/a	n/a
State-local tax revenue (total tax effort)	11.61	103	10.67	97	10.54	92	-8.1	-1.2	-9.2	43
Total state tax revenue (state tax effort):	5.90	94	5.56	82	5.30	78	-5.8	-4.7	-10.2	46
Personal income tax	1.62	136	1.72	94	2.43	112	6.2	41.3	50.0	30
Sales tax	1.73	94	2.01	94	1.37	61	16.2	-31.8	-20.8	43
Other taxes	2.55	80	1.84	65	1.5	62	-27.8	-18.5	-41.2	46
Total local tax revenue (local tax effort):	5.70	113	5.11	120	5.25	112	-10.4	2.7	-7.9	26
Property tax	4.94	115	3.54	109	3.50	99	-28.3	-1.1	-29.1	37
Other taxes	0.76	100	1.57	1.53	1.75	153	106.6	11.5	130.3	13
Representative Tax System effort (d)	n/a	106	n/a	90	n/a	86	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	50.9	92	52.1	85	50.3	85	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,828	90	$4,218	107	$5,172	95	49.2	22.6	82.9	21
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,219	96	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.64	104	4.64	108	4.14	95	0.0	-10.8	-10.8	38
Percentage of total education revenues										
From the federal government	10.2	128	6.5	66	5.1	77	n/a	n/a	n/a	n/a
From the state government	26.2	66	40.6	87	44.0	95	n/a	n/a	n/a	n/a
From local government	63.6	122	52.9	122	50.8	108	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	44.2	104	49.0	134	40.2	103	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	25.4	76	40.8	136	37.1	109	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$540.42	91	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.27	66	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	238.83	78	242.12	79	1.4	31
AFDC spending per $100 of personal income	0.12	54	0.12	55	-2.5	23
AFDC child care spending per poor person (1992 $)	---	---	9.26	106	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	76.02	82	184.99	109	143.3	22
Medicaid spending on children per $100 of personal income	0.04	57	0.09	88	134.1	20
Other programs						
Foster care spending per poor person (1992 $)	13.14	44	43.03	79	227.4	11
Maternal & child health spending per poor person (1992 $)	31.21	143	26.56	133	-14.9	34
Child support spending per poor person (1992 $)	10.55	108	19.53	109	85.1	31
At-risk child care spending per poor person (1992 $)	---	---	8.81	121	n/a	n/a
Adoption spending per poor person (1992 $)	1.23	38	2.78	54	126.2	25
Child welfare spending per poor person (1992 $)	3.72	140	3.33	134	-10.7	36

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

CONNECTICUT

Population and school enrollment

- 14.9% of the population was enrolled in public school in 1992, below the national average of 16.7%.
- The proportion of the population under 18 was below average in 1992, and the proportion of children below the poverty line was far below average.

Fiscal capacity

- Per capita income in 1992 was $25,844, the highest in the country. Income has remained well above average since 1970.

Fiscal effort and centralization

- Tax effort was slightly above the national average in 1992. Connecticut had the fourth highest increase of any state from 1970 to 1992.
- Local taxes in 1992 were average, and there was a heavier than average reliance on the property tax (other local taxes were very low).

Education finances

- Spending per pupil was 48% above average in 1992, and was 15% above average adjusted for the high cost of living. Connecticut had the fourth highest rate of growth in the country between 1970 and 1992. On the other hand, spending relative to personal income was just below average in 1992.
- The state contributed a below average share of total education revenue in 1992. Its contribution was a much larger proportion than in 1980, but less than in 1970.

State spending on other children's programs

- Total spending on other children's programs per poor person was nearly double the national average in 1992, but slightly below average relative to personal income.
- AFDC spending per poor person decreased slightly between 1985 and 1992, but it increased when compared with personal income. Under either measure, it was above the average amount spent nationally.
- Though Medicaid spending per poor person grew over 50% from 1985 to 1992, it fell relative to the rest of the country.
- All other programs fell relative to the rest of the country in the late 1980s and early 1990s, but most programs were still above the national average in 1992.

Fiscal overview and outlook for children's programs

Connecticut is a wealthy state with average tax effort. It has low school enrollment and less poverty than most other states. This combination allows it to spend more than average per pupil and per poor person, while spending slightly less than average as a percentage of personal income. The local property tax remains quite high, however, and pressure to relieve it may limit future funding gains for education and non-education children's programs.

CONNECTICUT

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.03	n/a	3.11	n/a	3.28	n/a	2.6	5.5	8.3	36
Public school enrollment (thousands)	646.4	n/a	566.6	n/a	481.1	n/a	-12.3	-15.1	-25.6	45
Public school enrollment as a % of population	21.5	95	18.3	99	14.9	90	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.7	98	26.1	94	22.8	89	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	7.8	52	8.0	50	10.4	58	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$18,407	126	$18,692	119	$25,844	135	1.5	38.3	40.4	29
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	22,871	119	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	117	n/a	112	n/a	130	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	134	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	1.78	62	2.93	72	2.91	79	64.6	-0.7	63.5	6
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.08	84	$13.17	92	n/a	18.9	n/a	n/a
State-local revenue from charges	---	---	1.08	49	1.37	48	n/a	26.9	n/a	n/a
State-local tax revenue (total tax effort)	10.17	90	10.00	91	11.80	103	-1.7	18.0	16.0	4
Total state tax revenue (state tax effort):	5.13	82	5.53	82	7.16	105	7.8	29.5	39.6	5
Personal income tax	0.03	3	0.30	17	2.21	102	900.0	636.7	7266.7	1
Sales tax	1.79	97	2.41	113	2.47	110	34.6	2.5	38.0	12
Other taxes	3.31	103	2.81	100	2.49	104	-15.1	-11.4	-24.8	22
Total local tax revenue (local tax effort):	5.04	100	4.47	105	4.68	100	-11.3	4.7	-7.1	25
Property tax	5.00	117	4.42	136	4.62	130	-11.6	4.5	-7.6	17
Other taxes	0.04	5	0.05	5	0.06	5	25.0	20.0	50.0	27
Representative Tax System effort (d)	n/a	93	n/a	100	n/a	99	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	50.5	91	55.3	90	60.7	102	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,644	117	$4,216	107	$8,017	148	15.7	90.2	120.0	4
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,258	115	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.07	91	3.69	86	4.31	99	-9.3	16.8	5.9	15
Percentage of total education revenues										
From the federal government	4.5	56	7	72	3.3	50	n/a	n/a	n/a	n/a
From the state government	47.7	120	26.8	57	42.0	91	n/a	n/a	n/a	n/a
From local government	47.8	92	66.1	152	54.7	116	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	38.9	91	34.0	93	36.3	93	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	38.5	115	17.8	59	26.1	77	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$1,152.65	195	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.39	97	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	678.71	222	666.43	218	-1.8	35
AFDC spending per $100 of personal income	0.21	92	0.23	104	9.5	17
AFDC child care spending per poor person (1992 $)	---	---	20.99	241	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	224.11	242	342.24	201	52.7	39
Medicaid spending on children per $100 of personal income	0.07	100	0.12	112	70.3	32
Other programs						
Foster care spending per poor person (1992 $)	62.65	210	48.39	89	-22.8	47
Maternal & child health spending per poor person (1992 $)	27.47	126	21.69	108	-21.1	43
Child support spending per poor person (1992 $)	23.90	244	31.48	176	31.7	44
At-risk child care spending per poor person (1992 $)	---	---	11.41	156	n/a	n/a
Adoption spending per poor person (1992 $)	9.11	285	7.89	153	-13.4	48
Child welfare spending per poor person (1992 $)	3.92	147	2.12	85	-46.0	49

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

DELAWARE

Population and school enrollment

- 15.0% of the population was enrolled in public schools in 1992, well below the national average of 16.7%. Since 1970, enrollment as a proportion of the population has decreased more than in any other state.
- The proportion of the population under 18 was below average, and that of children in poverty was well below average in 1992.

Fiscal capacity

- Per capita income in 1992 was 6% above the national average; however, it increased more slowly than any other state between 1970 and 1992.

Fiscal effort and centralization

- Total tax effort was slightly above the national average in 1992, about the same national standing as in 1980.
- State tax effort was 43% above average in 1992, while local tax effort was 57% below average. The tax system was one of the most centralized in the United States, with 78.0% of revenues coming from the state.

Education finances

- Per pupil expenditures in 1992 were 12% above the national average, down from 26% above average in 1980. School spending relative to personal income also declined and was slightly below average in 1992, after having been above average in 1980.
- The state contributed about two-thirds of education revenue in 1992, although this represented only 30% of total state revenues (down from nearly 60% in 1970).

State spending on other children's programs

- Total spending on other children's programs per poor person was 60% above the national average in 1992, but somewhat below average relative to personal income.
- AFDC spending per poor person increased about 40% between 1985 and 1992, but it decreased when compared with personal income. AFDC spending per poor person was well above average, while relative to income it was below average.
- Medicaid spending per poor person more than tripled from 1985 to 1992 and was well above average in 1992.
- Spending for all other programs, except foster care, rose relative to the rest of the country from the late 1980s to the early 1990s, and were well above the national average in 1992.

Fiscal overview and outlook for children's programs

Delaware's below-average child population and above-average per capita income help it support relatively high levels of spending on education and other children's programs. Nevertheless, since 1970, per capita income growth has been particularly slow. If this trend continues it will diminish the capacity to increase children's spending in the future, particularly in light of federal aid reductions.

DELAWARE

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.55	n/a	0.59	n/a	0.69	n/a	7.3	16.9	25.5	22
Public school enrollment (thousands)	130.5	n/a	104.0	n/a	102.2	n/a	-20.3	-1.7	-21.7	41
Public school enrollment as a % of population	24.2	107	17.4	94	15.0	90	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.8	104	27.5	100	24.5	96	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.3	81	11.9	74	11.7	65	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$16,893	116	$16,015	102	$20,317	106	-5.2	26.9	20.3	50
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,536	102	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	123	n/a	111	n/a	125	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	116	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.44	156	5.07	124	3.16	85	14.2	-37.7	-28.8	49
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.53	110	$15.57	109	n/a	7.2	n/a	n/a
State-local revenue from charges	---	---	3.09	141	3.88	137	n/a	25.6	n/a	n/a
State-local tax revenue (total tax effort)	10.33	91	11.44	104	11.7	102	10.8	2.2	13.3	6
Total state tax revenue (state tax effort):	8.20	131	9.37	138	9.12	143	14.3	-2.7	11.2	23
Personal income tax	2.87	240	4.28	234	3.39	156	49.1	-20.8	18.1	36
Sales tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Other taxes	5.33	166	5.08	181	5.74	239	-4.7	13.0	7.7	5
Total local tax revenue (local tax effort):	2.13	42	2.07	49	2.00	43	-2.8	-3.4	-6.1	24
Property tax	1.91	44	1.81	56	1.65	47	-5.2	-8.8	-13.6	25
Other taxes	0.23	30	0.27	26	0.35	31	17.4	29.6	52.2	28
Representative Tax System effort (d)	n/a	90	n/a	89	n/a	80	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	79.4	144	81.9	1.33	78.0	132	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,448	110	$4,984	126	$6,093	112	44.5	22.3	76.7	29
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,544	102	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.56	102	4.89	114	4.14	95	7.2	-15.3	-9.2	35
Percentage of total education revenues										
From the federal government	6.9	87	12.5	128	7.7	117	n/a	n/a	n/a	n/a
From the state government	74.0	185	64.5	138	67.1	145	n/a	n/a	n/a	n/a
From local government	19.1	37	22.9	53	25.2	54	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	57.5	135	41.1	112	34.1	87	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	57.6	172	37.0	123	29.9	88	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$947.82	160	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.36	89	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	287.40	94	402.15	132	39.9	7
AFDC spending per $100 of personal income	0.17	75	0.15	70	-10.3	26
AFDC child care spending per poor person (1992 $)	---	---	77.93	896	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	100.06	108	314.55	185	214.4	13
Medicaid spending on children per $100 of personal income	0.06	86	0.12	114	101.5	28
Other programs						
Foster care spending per poor person (1992 $)	21.52	72	23.84	44	10.8	37
Maternal & child health spending per poor person (1992 $)	41.14	188	48.99	245	19.1	7
Child support spending per poor person (1992 $)	25.10	257	55.13	308	119.6	24
At-risk child care spending per poor person (1992 $)	---	---	14.05	192	n/a	n/a
Adoption spending per poor person (1992 $)	2.51	78	6.88	134	174.4	18
Child welfare spending per poor person (1992 $)	3.27	123	4.30	174	31.5	9

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

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FLORIDA

Population and school enrollment

- School enrollment was 14.6% of the total population in 1992, considerably lower than the national average of 16.7%.
- The proportion of the population under 18 was below average in 1992, and the child poverty rate was slightly above average, after declining significantly during the 1970s.

Fiscal capacity

- Real per capita income was at the national average in 1992, after growing 38.7% (rank of 19th) from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was well below the national average in 1992, as it has been since 1970.
- State tax effort was below average in 1992, because an above-average sales tax was offset by the lack of a personal income tax. Local tax revenue effort rose from 23% below average in 1970 to 5% below average in 1992, because of a large increase in local taxes during the 1980s.

Education finances

- Real education expenditures per pupil increased from 10% below the national average in 1970 to 3% below average in 1992, though spending relative to personal income fell over the same period.
- The state provided an above-average but declining share of education revenues by 1992. By contrast, the local share has increased from 34% below average in 1970 to 11% below average in 1992.

State spending on other children's programs

- In 1992, total spending on other children's programs per poor person or relative to personal income was well below the national average.
- AFDC spending per poor person increased at the fourth highest rate between 1985 and 1992. It increased a similar amount when compared with personal income. However, under either measure, it was still well below the average amount spent nationally in 1992.
- Medicaid spending per poor person and per $100 of personal income quadrupled between 1985 and 1992, going from well below average to above average.
- Foster care, child support, and child welfare spending grew relative to the rest of the country during the late 1980s and early 1990s, but were still below the national average.

Fiscal overview and outlook for children's programs

Florida will continue to face special demands for children's services, due to its large immigrant population. Over the last two decades, the capacity to fund children's programs has increased, as has education and some non-education spending. Since 1980, Florida's increasing reliance on the property tax to support education has moved it more in line with national patterns.

FLORIDA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	6.79	n/a	9.75	n/a	13.48	n/a	43.6	38.3	98.5	3
Public school enrollment (thousands)	1408.1	n/a	1508.3	n/a	1932.1	n/a	7.1	28.1	37.2	5
Public school enrollment as a % of population	21.2	94	15.9	86	14.6	87	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	31.1	91	23.7	86	22.2	87	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	19.2	127	13.5	84	18.3	102	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,847	95	$15,107	96	$19,203	100	9.1	27.1	38.7	18
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,429	106	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	104	n/a	100	n/a	103	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	90	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	1.94	68	3.34	82	2.49	67	72.2	-25.4	28.4	20
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.43	86	$13.17	92	n/a	15.2	n/a	n/a
State-local revenue from charges	---	---	2.45	112	3.00	106	n/a	22.4	n/a	n/a
State-local tax revenue (total tax effort)	9.79	87	8.99	81	10.17	88	-8.2	13.1	3.9	22
Total state tax revenue (state tax effort):	5.91	94	5.85	86	5.76	84	-1.0	-1.5	-2.5	36
Personal income tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Sales tax	2.74	148	2.74	129	3.30	147	0.0	20.4	20.4	20
Other taxes	3.17	99	3.11	111	2.45	102	-1.9	-21.2	-22.7	19
Total local tax revenue (local tax effort):	3.88	77	3.14	74	4.48	95	-19.1	42.7	15.5	10
Property tax	3.19	74	2.55	79	3.71	105	-20.1	45.5	16.3	6
Other taxes	0.69	91	0.58	57	0.77	67	-15.9	32.8	11.6	39
Representative Tax System effort (d)	n/a	84	n/a	74	n/a	86	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	60.3	109	65.1	106	56.6	95	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,805	90	$3,291	83	$5,243	97	17.3	59.3	86.9	18
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,687	105	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.99	90	3.37	78	3.65	84	-15.5	8.3	-8.5	33
Percentage of total education revenues										
From the federal government	10.7	134	11.3	115	7.6	115	n/a	n/a	n/a	n/a
From the state government	55.0	138	56.2	120	50.4	109	n/a	n/a	n/a	n/a
From local government	34.3	66	32.5	75	42.0	89	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.5	102	39.3	107	37.0	95	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	44.4	133	38.2	127	36.0	106	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$412.50	70	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.33	81	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	109.91	36	180.74	59	64.5	4
AFDC spending per $100 of personal income	0.08	35	0.14	66	79.1	3
AFDC child care spending per poor person (1992 $)	---	---	6.54	75	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	34.47	37	171.82	101	398.5	2
Medicaid spending on children per $100 of personal income	0.03	37	0.14	130	442.8	2
Other programs						
Foster care spending per poor person (1992 $)	6.06	20	17.30	32	185.5	15
Maternal & child health spending per poor person (1992 $)	13.60	62	11.15	56	-18.0	39
Child support spending per poor person (1992 $)	5.59	57	12.29	69	119.9	23
At-risk child care spending per poor person (1992 $)	---	---	7.83	107	n/a	n/a
Adoption spending per poor person (1992 $)	2.14	67	2.98	58	39.2	40
Child welfare spending per poor person (1992 $)	1.92	72	1.85	75	-3.5	26

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

GEORGIA

Population and school enrollment

- School enrollment as a percentage of total population was 17.8% in 1992, somewhat above the national average of 16.7%.
- The percent of the population under 18 was slightly above average in 1992, and the proportion of poor children was moderately above average.

Fiscal capacity

- Real per capita income was 8% below the national average in 1992, after growing at the fifth highest rate since 1970.

Fiscal effort and centralization

- Total tax effort was 8% below the national average in 1992.
- State tax effort was also 8% below the 1992 average, as a large increase in the personal income tax since 1970 was offset by declines in other taxes. By contrast, local tax effort increased 27.8%, the third highest rate in the nation, to 7% below the national average.

Education finances

- Education spending per pupil increased 94.2% since 1970, the thirteenth highest increase among states. However, it was still 19% below average in 1992. Education spending relative to personal income was only 6% below average, and has remained fairly stable since 1970.
- Between 1980 and 1992, local government's share of total education revenue increased from 32.7% to 43.3%, as the state and federal governments' shares fell.

State spending on other children's programs

- Total spending on other children's programs per poor person was about 40% below the national average in 1992, but only about 20% below average relative to personal income.
- AFDC spending per poor person increased at the fifth highest rate nationally between 1985 and 1992, and at the ninth highest rate when compared with personal income. Yet, under either measure, it was still well below the average amount spent nationally. Medicaid spending per poor person and relative to personal income more than doubled from 1985 to 1992, one of the largest increases over the period.
- Spending for all other programs, except for foster care, maternal and child health, and child welfare, grew relative to the rest of the country during the late 1980s and early 1990s, though spending for all of these programs was below the national average.

Fiscal overview and outlook for children's programs

Georgia has experienced significant increases in both personal income and spending on education and other children's programs. Yet even with these increases, the state still spends less than the national average for these programs. Based on past patterns, future spending on children is likely to continue to mirror changes in the state's economic conditions.

GEORGIA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	4.58	n/a	5.46	n/a	6.77	n/a	19.2	24.0	47.8	14
Public school enrollment (thousands)	1,112	n/a	1,078	n/a	1,178	n/a	-3.1	9.2	5.9	14
Public school enrollment as a % of population	24.4	108	20.0	108	17.8	107	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.9	105	29.7	107	26.7	104	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	24.1	160	16.6	104	19.8	111	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,039	83	$13,263	84	$17,636	92	10.2	33.0	46.5	5
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,380	101	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	80	n/a	82	n/a	91	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	96	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.18	112	4.69	114	3.63	98	47.5	-22.6	14.2	27
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.59	103	$14.14	99	n/a	4.0	n/a	n/a
State-local revenue from charges	---	---	3.34	152	3.56	126	n/a	6.6	n/a	n/a
State-local tax revenue (total tax effort)	9.98	88	10.25	93	10.58	92	2.7	3.2	6.0	14
Total state tax revenue (state tax effort):	6.57	105	6.65	98	6.24	92	1.2	-6.2	-5.0	39
Personal income tax	1.29	108	2.12	116	2.65	122	64.3	25.0	105.4	15
Sales tax	2.34	127	2.27	106	2.31	102	-3.0	1.8	-1.3	30
Other taxes	2.93	91	2.25	80	1.29	54	-23.2	-42.7	-56.0	50
Total local tax revenue (local tax effort):	3.42	68	3.60	84	4.37	93	5.3	21.4	27.8	3
Property tax	3.03	70	2.62	81	3.11	88	-13.5	18.7	2.6	11
Other taxes	0.39	51	0.98	0.95	1.26	110	151.3	28.6	223.1	7
Representative Tax System effort (d)	n/a	92	n/a	96	n/a	95	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	65.8	119	64.9	106	59.0	100	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,253	72	$2,831	72	$4,375	81	25.7	54.5	94.2	13
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,850	89	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.18	94	3.92	91	4.11	94	-6.2	4.8	-1.7	24
Percentage of total education revenues										
From the federal government	14.3	179	14.1	144	7.9	120	n/a	n/a	n/a	n/a
From the state government	53.0	133	54.0	115	48.8	105	n/a	n/a	n/a	n/a
From local government	32.7	63	31.9	74	43.3	92	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.2	101	39.4	108	38.8	100	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	40.6	121	38.2	127	35.0	103	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change**** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$347.59	59	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.32	79	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	104.82	34	163.08	53	55.6	5
AFDC spending per $100 of personal income	0.11	47	0.15	69	40.6	9
AFDC child care spending per poor person (1992 $)	---	---	9.03	104	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	34.70	38	118.77	70	242.3	9
Medicaid spending on children per $100 of personal income	0.04	52	0.11	105	209.3	8
Other programs						
Foster care spending per poor person (1992 $)	11.89	40	17.95	33	51.0	28
Maternal & child health spending per poor person (1992 $)	20.27	93	19.04	95	-6.1	22
Child support spending per poor person (1992 $)	4.31	44	11.89	67	176.0	14
At-risk child care spending per poor person (1992 $)	---	---	4.35	60	n/a	n/a
Adoption spending per poor person (1992 $)	0.51	16	1.26	25	147.7	21
Child welfare spending per poor person (1992 $)	2.43	91	2.22	90	-8.8	33

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

HAWAII

Population and school enrollment

- 15.4% of the population was enrolled in public school in 1992, below the national average of 16.7%. Between 1970 and 1992, school enrollment as a percentage of the population dropped at the second fastest rate in the nation.
- The proportion of the population under 18 was just below average in 1992. Though the proportion of children who were poor was still well below average, it has increased from the levels in 1970 and 1980.

Fiscal capacity

- Per capita income in 1992 was 13% above the national average, though when adjusted for the cost of living, it was 13% below average.

Fiscal effort and centralization

- Total tax effort was 14% above the national average in 1992, despite a decrease after 1980.
- State taxes remained well above average in 1992, driven by high sales and personal income taxes.
- On the other hand, local tax effort was 44% below average in 1992, and has declined since 1970.
- 86% of all tax revenues came from the state in 1992, 45% above the national average.

Education finances

- Education spending per pupil in 1992 was average, though it is 25% below average when adjusted for the high cost of living. Expenditures compared to personal income were well below average, and have declined steadily since 1970.
- The state raised nearly all education revenue (91.8%), with the federal government supplying almost all the rest. Even so, schools account for a slightly-below-average share of state tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 27% above the national average in 1992, but slightly below average relative to personal income.
- AFDC spending per poor person and relative to personal income both decreased between 1985 and 1992. However, under either measure, it was higher than the national average.
- Though Medicaid spending per poor person grew nearly 50% from 1985 to 1992, this was one of the slowest growth rates in the country.

- Spending for foster care and adoption services grew rapidly from the late 1980s to the early 1990s, though it remained below the national average.

Fiscal overview and outlook for children's programs

Hawaii has a highly centralized government. It funds many services, including education, almost entirely at the state level. Total tax effort is high, in part because the state relies on revenue from tourism to help fund government services, including education and social welfare programs for children. Without significantly greater economic growth, however, the state will be hard pressed to continue to increase funding for programs for children.

HAWAII

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.77	n/a	0.97	n/a	1.16	n/a	26.0	19.6	50.6	11
Public school enrollment (thousands)	178.4	n/a	168.7	n/a	174.8	n/a	-5.4	3.6	-2.0	16
Public school enrollment as a % of population	24.0	106	17.8	96	15.4	92	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.7	104	28.0	101	25.3	99	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.3	68	9.9	62	11.1	62	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$16,951	116	$16,659	106	$21,621	113	-1.7	29.8	27.5	39
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,760	87	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	99	n/a	107	n/a	146	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	113	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.41	155	5.25	128	3.63	98	19.0	-30.9	-17.7	47
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$15.65	118	$16.45	115	n/a	5.1	n/a	n/a
State-local revenue from charges	---	---	2.08	95	3.36	119	n/a	61.5	n/a	n/a
State-local tax revenue (total tax effort)	13.37	118	13.57	123	13.09	114	1.5	-3.5	-2.1	30
Total state tax revenue (state tax effort):	10.33	165	10.99	162	11.26	165	6.4	2.5	9.0	26
Personal income tax	3.19	266	3.43	187	3.77	174	7.5	9.9	18.2	35
Sales tax	4.94	267	5.48	257	5.38	239	10.9	-1.8	8.9	25
Other taxes	2.21	69	2.08	74	2.11	88	-5.9	1.4	-4.5	10
Total local tax revenue (local tax effort):	3.04	60	2.58	60	2.64	56	-15.1	2.3	-13.2	33
Property tax	2.30	54	2.05	63	2.15	61	-10.9	4.9	-6.5	16
Other taxes	0.74	97	0.53	52	0.49	43	-28.4	-7.5	-33.8	46
Representative Tax System effort (d)	n/a	135	n/a	125	n/a	95	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	77.3	140	81.0	132	86.0	145	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,222	103	$4,045	102	$5,420	100	25.5	34.0	68.2	36
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,091	75	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.29	96	3.87	90	3.6	83	-9.8	-7.0	-16.1	46
Percentage of total education revenues										
From the federal government	11.0	137	15.3	156	7.7	117	n/a	n/a	n/a	n/a
From the state government	85.8	215	84.7	181	91.8	198	n/a	n/a	n/a	n/a
From local government	3.3	6	0.0	0	0.5	1	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	37.6	88	25.1	69	26.8	69	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	46.9	140	31.0	103	33.3	98	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$752.60	127	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.38	93	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	513.93	168	500.89	164	-2.5	36
AFDC spending per $100 of personal income	0.28	125	0.25	115	-11.9	28
AFDC child care spending per poor person (1992 $)	---	---	1.40	16	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	121.21	131	179.07	105	47.7	42
Medicaid spending on children per $100 of personal income	0.07	97	0.09	85	33.6	42
Other programs						
Foster care spending per poor person (1992 $)	0.81	3	14.91	27	1738.8	1
Maternal & child health spending per poor person (1992 $)	28.70	131	23.35	117	-18.6	41
Child support spending per poor person (1992 $)	17.60	180	22.67	127	28.8	46
At-risk child care spending per poor person (1992 $)	---	---	6.15	84	n/a	n/a
Adoption spending per poor person (1992 $)	0.26	8	1.14	22	335.6	6
Child welfare spending per poor person (1992 $)	2.57	97	3.02	122	17.5	12

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

IDAHO

Population and school enrollment

- 21.7% of the population was enrolled in public schools in 1992, far above the national average of 16.7%. The state's student population increased by 25.5% from 1970 to 1992, the seventh fastest rate in the country.
- The proportion of the population under 18 was well above average in 1992, but the proportion of children in poverty was well below average.

Fiscal capacity

- Per capita income in 1992 was 17% below the national average, about the same relative standing as in 1970 and 1980. Income growth of 30% from 1970 to 1992 was also below average.

Fiscal effort and centralization

- Total tax effort was at the national average in 1992. After declining in the 1970s, it increased during the 1980s and was higher than in 1970.
- State tax effort was well above average in 1992, as increases in the income and sales taxes between 1970 and 1992 offset a reduction in other state taxes. Local taxes were well below average, caused by a large decline in the property tax.
- The tax system was the fifth most centralized in the United States with nearly 75% of total tax revenue generated by the state in 1992.

Education finances

- Per pupil expenditures were the fifth lowest in the country in 1992. However, school spending relative to personal income was 6% above the national average. The two measures have moved in opposite directions since 1970, with per pupil spending lagging behind national growth, and changes in spending in relation to income exceeding average national trends.
- In 1992, education revenues represented 38% of total state revenues, above the national average, but down from 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was about a third of the national average in 1992, and slightly above that level relative to personal income.
- AFDC spending per poor person and per $100 of personal income decreased between 1985 and 1992. Under both measures, it was well below the amount spent nationally. Medicaid spending per poor person and per $100 of personal income both grew rapidly from 1985 to 1992, rising relative to the rest of the country.

- Spending for maternal and child health and child welfare were above average in 1992, while all other programs were below the national average.

Fiscal overview and outlook for children's programs

Despite representative economic growth and gains in tax effort, Idaho's relatively high proportion of school children caused spending per pupil to rise more slowly than in most other states. The state continues to spend an above-average amount on education relative to personal income, though this is not the case for AFDC and Medicaid spending. With a large projected increase in the number of children and reductions in federal aid, the state will find it more difficult to maintain or increase children's funding levels.

IDAHO

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.71	n/a	0.94	n/a	1.07	n/a	32.4	13.8	50.7	13
Public school enrollment (thousands)	179.9	n/a	202.8	n/a	225.7	n/a	12.7	11.3	25.5	7
Public school enrollment as a % of population	25.4	113	21.7	117	21.7	130	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.9	108	32.0	116	30.6	120	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.7	84	12.6	79	15.8	88	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,200	84	$13,352	85	$15,854	83	9.4	18.7	30.0	33
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,866	88	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	91	n/a	88	n/a	82	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	80	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.66	128	4.70	115	4.06	110	28.4	-13.6	10.9	32
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.55	95	$14.73	103	n/a	17.4	n/a	n/a
State-local revenue from charges	---	---	2.59	118	3.20	113	n/a	23.6	n/a	n/a
State-local tax revenue (total tax effort)	10.97	97	9.96	90	11.53	100	-9.2	15.8	5.1	17
Total state tax revenue (state tax effort):	6.91	111	6.86	101	8.64	127	-0.7	25.9	25.0	8
Personal income tax	1.62	136	2.23	122	3.30	153	37.7	48.0	103.7	16
Sales tax	1.85	100	1.92	90	2.71	120	3.8	41.1	46.5	7
Other taxes	3.44	107	2.71	97	2.63	110	-21.2	-3.0	-23.5	20
Total local tax revenue (local tax effort):	4.06	80	3.10	73	3.02	64	-23.6	-2.6	-25.6	43
Property tax	3.97	92	2.99	92	2.89	82	-24.7	-3.3	-27.2	35
Other taxes	0.1	13	0.11	11	0.12	11	10.0	9.1	20.0	34
Representative Tax System effort (d)	n/a	105	n/a	88	n/a	94	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	63.0	114	68.9	112	74.9	126	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,310	74	$2,890	73	$3,556	66	25.1	23.0	53.9	46
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	3,891	72	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.57	102	4.39	102	4.62	106	-3.9	5.2	1.1	22
Percentage of total education revenues										
From the federal government	11.6	145	9.6	98	8.3	126	n/a	n/a	n/a	n/a
From the state government	39.2	98	57.8	124	63.1	136	n/a	n/a	n/a	n/a
From local government	49.2	94	32.6	75	28.7	61	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.4	102	45.8	125	40.8	105	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.6	91	42.5	142	38.0	111	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$190.58	32	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.17	43	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	79.23	26	67.37	22	-15.0	44
AFDC spending per $100 of personal income	0.09	38	0.06	28	-29.4	44
AFDC child care spending per poor person (1992 $)	---	---	2.25	26	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	22.13	24	67.50	40	205.0	15
Medicaid spending on children per $100 of personal income	0.02	35	0.06	58	153.1	15
Other programs						
Foster care spending per poor person (1992 $)	1.66	6	6.33	12	280.0	9
Maternal & child health spending per poor person (1992 $)	28.68	131	26.62	133	-7.2	25
Child support spending per poor person (1992 $)	6.91	71	15.29	86	121.2	22
At-risk child care spending per poor person (1992 $)	---	---	0.62	8	n/a	n/a
Adoption spending per poor person (1992 $)	0.52	16	1.34	26	156.7	20
Child welfare spending per poor person (1992 $)	3.13	117	3.26	132	4.3	17

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

ILLINOIS

Population and school enrollment

- 16% of the population was enrolled in public school in 1992, slightly below the national average of 16.7%.
- The proportion of the population under 18 was just above average in 1992. The percentage of children in poverty was below average in 1992, but it grew 52.7% (a rank of 16th) between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was 7% above the national average, but income growth was eighth slowest in the nation from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was 6% below the national average in 1992, after declining 12.3% during the 1980s.
- State taxes were well below average in 1992 (82% of the national average), after having decreased 8.6% since 1980. The sales tax had a particularly steep decrease between 1980 and 1992.
- Local taxes were above average in 1992, slightly lower than in 1970, and much lower than in 1980. A 12.9% drop in property taxes between 1970 and 1992 caused this change.
- The tax system was 12% less centralized than average, because of high local taxes.

Education finances

- Spending per pupil in 1992 was 5% above average, but it grew at the tenth slowest rate in the nation between 1970 and 1992. Education expenditures relative to personal income in 1992 were at the same relative level they were in 1970, 11% below the national average.
- The state contributed only 30% of total education revenue in 1992, well below the national average. Schools accounted for 35.4% of total state-local tax revenue in 1992, much above 1980, but below 1970.

State spending on other children's programs

- Total spending on other children's programs per poor person was 13% below the national average in 1992, and 7% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both decreased between 1985 and 1992. Under either measure, it was below the average amount spent nationally. Medicaid spending per poor person grew over 75% from 1985 to 1992, and though it fell relative to the rest of the country, Medicaid was the only non-education children's program in the state that had above-average spending.

- Spending on all other programs, except child welfare, rose between the late 1980s and the early 1990s, though all of these programs remained below the national average, and growth rates in two (foster care and adoption) were outpaced by national trends.

Fiscal overview and outlook for children's programs

Due to its above-average per capita income and below-average enrollment, Illinois is able to spend more than average per pupil while spending less than average relative to personal income. Since 1980, per pupil spending has been rising more slowly than in most other states, largely because of reductions in overall state and local tax effort. Local property taxes have become increasingly important for school financing. Despite moderate increases in certain non-education programs, Illinois spends less than many other large industrialized states on these programs.

ILLINOIS

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	11.11	n/a	11.43	n/a	11.61	n/a	2.9	1.6	4.5	44
Public school enrollment (thousands)	2324.5	n/a	2043.2	n/a	1848.2	n/a	-12.1	-9.5	-20.5	38
Public school enrollment as a % of population	21.1	93	17.9	96	16.0	96	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.2	100	28.0	101	25.8	101	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	11.0	73	11.0	69	16.8	94	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$16,595	114	$17,555	112	$20,622	107	5.8	17.5	24.3	43
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,622	107	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	114	n/a	108	n/a	102	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	105	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.17	76	3.51	85	2.83	77	61.8	-19.4	30.4	19
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.22	92	$12.58	88	n/a	2.9	n/a	n/a
State-local revenue from charges	---	---	1.47	67	1.80	64	n/a	22.4	n/a	n/a
State-local tax revenue (total tax effort)	11.29	100	12.29	111	10.78	94	8.9	-12.3	-4.5	35
Total state tax revenue (state tax effort):	5.99	96	6.14	91	5.61	82	2.5	-8.6	-6.3	42
Personal income tax	1.20	100	1.65	90	1.91	88	37.5	15.8	59.2	23
Sales tax	2.10	114	2.07	97	1.77	78	-1.4	-14.5	-15.7	40
Other taxes	2.68	84	2.43	86	1.93	81	-9.3	-20.6	-28.0	30
Total local tax revenue (local tax effort):	5.30	105	6.14	144	5.11	109	15.8	-16.8	-3.6	22
Property tax	4.65	108	3.55	110	4.05	114	-23.7	14.1	-12.9	23
Other taxes	0.66	86	2.59	253	1.06	92	292.4	-59.1	60.6	26
Representative Tax System effort (d)	n/a	84	n/a	103	n/a	100	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	53.0	96	50.0	82	52.1	88	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,483	111	$4,507	114	$5,670	105	29.4	25.8	62.8	41
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,870	108	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.96	89	3.98	93	3.89	89	0.5	-2.3	-1.8	25
Percentage of total education revenues										
From the federal government	5.0	63	8.3	85	7.0	106	n/a	n/a	n/a	n/a
From the state government	31.1	78	38.1	81	29.6	64	n/a	n/a	n/a	n/a
From local government	63.9	123	53.6	124	63.4	135	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.4	102	21.7	59	35.4	91	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	26.8	80	14.2	47	21.4	63	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$516.36	87	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.38	93	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	341.03	111	264.55	87	-22.4	46
AFDC spending per $100 of personal income	0.27	121	0.19	88	-29.8	45
AFDC child care spending per poor person (1992 $)	---	---	3.94	45	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	97.34	105	173.69	102	78.4	36
Medicaid spending on children per $100 of personal income	0.08	114	0.13	121	61.5	35
Other programs						
Foster care spending per poor person (1992 $)	22.26	74	35.01	64	57.3	27
Maternal & child health spending per poor person (1992 $)	15.61	71	16.31	82	4.5	14
Child support spending per poor person (1992 $)	5.52	56	11.29	63	104.5	29
At-risk child care spending per poor person (1992 $)	---	---	6.10	84	n/a	n/a
Adoption spending per poor person (1992 $)	2.83	88	3.42	67	20.8	43
Child welfare spending per poor person (1992 $)	2.11	79	2.04	82	-3.5	27

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

INDIANA

Population and school enrollment

- 17.1% of the population was enrolled in public school in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was slightly above average in 1992, and the percentage of children in poverty was well below average, but higher than the levels in 1970 and 1980.

Fiscal capacity

- Per capita income in 1992 was 10% below the national average, although it was only 5% below average when adjusted for the low cost of living. Per capita income growth from 1970 to 1992 was the seventh slowest in the nation.
- Federal aid was below average in 1992, but it grew at the second fastest rate in the nation since 1970.

Fiscal effort and centralization

- Total tax effort was 9% below the national average in 1992, though it grew rapidly after 1980.
- Although the state sales tax was well above average and the personal income tax was slightly above average, total state taxes were still slightly below average in 1992.
- Total local taxes in 1992 were 20% below average, as a large drop in property taxes from 1970 to 1992 offset the largest jump nationally in other local taxes.

Education finances

- Spending per pupil in 1992 was 6% below average, but expenditures relative to personal income were 8% above average.
- The state contributed an above-average share of total education revenue in 1992, while local governments contributed a below-average share. This pattern was the reverse of 1970. Schools accounted for an above-average share of both state-local and state tax revenues.

State spending on other children's programs

- Total spending on other children's programs per poor person was 28% below the national average in 1992, and 33% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both decreased slightly between 1985 and 1992. Under either measure, it was below half the amount spent on average nationally.
- Medicaid spending per poor person and per $100 of personal income both grew rapidly between 1985 and 1992, and were well above average in 1992.

- Spending for maternal and child health and child welfare programs was above average in 1992, but spending on all other programs was below average, even with large increases in foster care and adoption spending since 1988.

Fiscal overview and outlook for children's programs

Indiana spends more than the average state relative to personal income for education and for certain other non-education programs for children, such as Medicaid and maternal and child health. It increased both school spending and tax effort significantly in the 1980s. Indiana spends relatively more on health care for children and less on welfare than most other states.

INDIANA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	5.20	n/a	5.49	n/a	5.66	n/a	5.6	3.1	8.8	38
Public school enrollment (thousands)	1223.7	n/a	1083.8	n/a	957.0	n/a	-11.4	-11.7	-21.8	42
Public school enrollment as a % of population	23.8	105	19.8	107	17.1	102	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.4	103	29.0	105	26.3	103	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.3	62	9.7	61	13.9	78	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,057	96	$15,031	96	$17,275	90	6.9	14.9	22.9	44
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,184	95	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	99	n/a	92	n/a	90	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	92	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	1.8	63	2.57	63	3.44	93	42.8	33.9	91.1	2
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.05	84	$13.94	97	n/a	26.2	n/a	n/a
State-local revenue from charges	---	---	2.40	110	3.51	124	n/a	46.3	n/a	n/a
State-local tax revenue (total tax effort)	9.80	87	8.64	78	10.44	91	-11.8	20.8	6.5	14
Total state tax revenue (state tax effort):	5.30	85	5.71	84	6.68	98	7.7	17.0	26.0	7
Personal income tax	1.14	96	1.18	64	2.27	105	3.5	92.4	99.1	17
Sales tax	2.01	109	2.82	132	2.87	127	40.3	1.8	42.8	10
Other taxes	2.14	67	1.71	61	1.54	64	-20.1	-9.9	-28.0	31
Total local tax revenue (local tax effort):	4.50	89	2.94	69	3.75	80	-34.7	27.6	-16.7	39
Property tax	4.63	108	2.79	86	3.31	93	-39.7	18.6	-28.5	34
Other taxes	0.13	17	0.15	14	0.43	38	15.3	186.7	230.8	1
Representative Tax System effort (d)	n/a	95	n/a	84	n/a	93	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	54.0	98	66.0	108	64.0	108	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,789	89	$3,279	83	$5,074	94	17.6	54.7	81.9	22
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,600	103	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.28	96	3.92	91	4.69	108	-8.4	19.6	9.6	8
Percentage of total education revenues										
From the federal government	6.0	75	8.3	85	5.5	83	n/a	n/a	n/a	n/a
From the state government	39.4	99	53.0	113	54.7	118	n/a	n/a	n/a	n/a
From local government	54.5	105	38.7	89	39.8	85	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	44.0	103	43.4	119	46.4	119	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	34.2	102	38.0	127	41.8	123	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$423.39	72	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.27	67	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	153.50	50	145.02	47	-5.5	39
AFDC spending per $100 of personal income	0.11	47	0.09	42	-14.1	35
AFDC child care spending per poor person (1992 $)	---	---	2.90	33	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	72.36	78	208.48	123	188.1	17
Medicaid spending on children per $100 of personal income	0.05	74	0.13	127	162.1	13
Other programs						
Foster care spending per poor person (1992 $)	2.44	8	25.38	47	938.3	2
Maternal & child health spending per poor person (1992 $)	25.98	119	24.27	121	-6.6	24
Child support spending per poor person (1992 $)	5.57	57	9.29	52	66.6	37
At-risk child care spending per poor person (1992 $)	---	---	0.28	4	n/a	n/a
Adoption spending per poor person (1992 $)	1.12	35	4.40	86	292.2	11
Child welfare spending per poor person (1992 $)	3.40	128	3.35	135	-1.4	24

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

IOWA

Population and school enrollment

- 17.6% of Iowa's population was enrolled in public schools in 1992, slightly above the national average of 16.7%. Since 1970, enrollment has decreased sharply (25.6%), the fourth largest drop of any state.
- The proportion of the population under 18 was slightly above average in 1992, but the proportion of children in poverty was well below average.

Fiscal capacity

- Iowa's per capita income was 11% below the national average, and it grew at the ninth slowest rate between 1970 and 1992.

Fiscal effort and centralization

- Total tax effort was slightly above the national average in 1992, after having been slightly below average in 1980. This increase was caused partly by a large increase in the state's personal income tax.
- State taxes were 9% above average in 1992, and local taxes were 6% below average.
- Nearly two-thirds of total tax revenues were collected by the state in 1992, 7% above the national average.

Education finances

- Per pupil expenditures were 6% below average, but school spending relative to personal income was 13% above average.
- Real per pupil spending grew 57.6% between 1970 and 1992, the seventh lowest of any state.
- The state government financed just over half of education revenues in 1992, double its share in 1970.

State spending on other children's programs

- Total spending on other children's programs per poor person was 23% below the national average in 1992, and 27% below average relative to personal income.
- AFDC spending per poor person only decreased slightly between 1985 and 1992, but it decreased 41.8% when compared with personal income. Under either measure, though, it was well below the average amount spent nationally.
- Medicaid spending per poor person more than doubled from 1985 to 1992, and in 1992 was about at the national average.
- Spending on all other programs grew rapidly in the late 1980s and early 1990s, and in 1992, it exceeded the national average for all programs except foster care and child support.

Fiscal overview and outlook for children's programs

Despite weak economic growth, Iowa has maintained education funding at near-average levels, and, with the notable exception of AFDC, increased its spending on non-education children's programs. Unless there is a strong pickup in economic growth, however, Iowa may have difficulty in continuing to increase funding for these programs in future years.

IOWA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.83	n/a	2.91	n/a	2.80	n/a	2.8	-3.8	-1.1	50
Public school enrollment (thousands)	660.4	n/a	548.3	n/a	491.3	n/a	-17.0	-10.4	-25.6	47
Public school enrollment as a % of population	23.3	104	18.8	101	17.6	106	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.5	101	28.0	101	25.9	101	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.1	67	9.5	59	14.0	78	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,725	94	$15,405	98	$17,102	89	12.2	11.0	24.6	42
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,389	96	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	104	n/a	105	n/a	93	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	90	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.54	89	3.55	87	3.64	98	39.8	2.5	43.3	15
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.63	103	$15.82	110	n/a	16.1	n/a	n/a
State-local revenue from charges	---	---	2.70	123	3.88	137	n/a	43.7	n/a	n/a
State-local tax revenue (total tax effort)	12.24	108	10.92	99	11.94	104	-10.8	9.3	-2.5	34
Total state tax revenue (state tax effort)	6.24	100	6.77	100	7.41	109	8.5	9.5	18.8	13
Personal income tax	1.12	94	2.34	127	2.90	134	108.9	23.9	158.9	10
Sales tax	2.22	120	1.95	91	2.08	92	-12.2	6.7	-6.3	35
Other taxes	2.90	90	2.49	89	2.43	101	-14.1	-2.4	-16.2	12
Total local tax revenue (local tax effort)	6.00	119	4.15	97	4.39	94	-30.8	5.8	-26.8	45
Property tax	5.94	138	4.06	125	4.19	118	-31.6	3.2	-29.5	38
Other taxes	0.06	8	0.09	8	0.20	17	50.0	122.2	233.3	8
Representative Tax System effort (d)	n/a	104	n/a	96	n/a	100	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	51.0	92	62.0	101	63.2	107	n/a	n/a	n/a	n/a

Finances for Children's Programs							Percentage change			Rank**
	1970	Index*	1980	Index*	1992	Index*	1970-80	1980-92	1970-92	1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,234	103	$4,052	102	$5,096	94	25.3	25.8	57.6	44
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,669	105	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.23	117	4.60	107	4.94	113	-12.0	7.4	-5.5	29
Percentage of total education revenues										
From the federal government	5.4	68	6.4	65	5.7	86	n/a	n/a	n/a	n/a
From the state government	24.8	62	39.0	83	50.4	109	n/a	n/a	n/a	n/a
From local government	69.8	134	54.6	126	43.9	93	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	49.0	115	43.3	118	38.7	99	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	25.2	75	29.1	97	32.7	96	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$456.27	77	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.29	73	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	206.18	67	199.75	65	-3.1	37
AFDC spending per $100 of personal income	0.22	97	0.13	59	-41.8	49
AFDC child care spending per poor person (1992 $)	---	---	2.92	34	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	78.97	85	163.30	96	106.8	26
Medicaid spending on children per $100 of personal income	0.08	123	0.11	100	24.2	46
Other programs						
Foster care spending per poor person (1992 $)	16.24	54	28.43	52	75.0	25
Maternal & child health spending per poor person (1992 $)	19.15	88	27.70	139	44.7	1
Child support spending per poor person (1992 $)	4.58	47	16.70	93	264.9	7
At-risk child care spending per poor person (1992 $)	---	---	8.59	118	n/a	n/a
Adoption spending per poor person (1992 $)	1.06	33	5.47	106	414.0	4
Child welfare spending per poor person (1992 $)	2.33	88	3.39	137	45.8	3

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

KANSAS

Population and school enrollment

- 17.9% of the population was enrolled in public schools in 1992, slightly above the national average of 16.7%.
- In 1992, the proportion of children under 18 was above average. The proportion of poor children was well below average though it increased between 1980 and 1992.

Fiscal capacity

- Per capita income in 1992 was slightly below average, a relative decline from 1980, when it was just about average.

Fiscal effort and centralization

- Total tax effort in 1992 was 6% below the national average, about the same national standing as in 1980.
- State tax effort was 10% below average in 1992, a slightly higher national ranking than in 1980. Local tax effort was average, with the property tax in particular declining in importance since 1970.
- The state raised 56.7% of total state-local tax revenue in 1992, 4% below the national average.

Education finances

- School spending per pupil in 1992 was 8% below average in relation to enrollment, but 2% above average relative to personal income. On both measures, it grew slower than the median state from 1970 to 1992.
- School spending relative to personal income in 1992 was higher than in 1980, but lower than in 1970.
- The state contributed a below-average proportion of school revenue in 1992 (but its share has risen sharply since then). Schools account for an above-average share of state-local tax revenue.

State spending on other children's programs

- Total spending on non-education children's programs per poor person was 18% below the national average in 1992, but 31% below average relative to personal income.
- AFDC spending per poor person increased slightly between 1985 and 1992, but it decreased when compared with personal income. Under either measure, it was well below the amount spent nationally. Though Medicaid spending per poor person grew over 70% from 1985 to 1992, it fell further behind the average for the rest of the country.

- Spending for all of the other programs, except adoption programs, grew relative to the rest of the nation during the late 1980s and early 1990s, and most went from below to above the national average.

Fiscal overview and outlook for children's programs

Kansas is a fairly typical state in that its tax effort, fiscal capacity, and school spending are not far from the national average. Recent school finance reform legislation has significantly raised the state share of school revenue since its enactment in 1992. Non-education spending is below average, though spending on some smaller programs, such as maternal and child health and at-risk child care, is above average.

KANSAS

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.24	n/a	2.36	n/a	2.52	n/a	5.4	6.8	12.5	34
Public school enrollment (thousands)	518.9	n/a	422.9	n/a	445.4	n/a	-18.5	5.3	-14.2	30
Public school enrollment as a % of population	23.2	103	18.0	97	17.9	107	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.2	97	27.0	98	26.7	104	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.0	79	10.0	63	13.9	78	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,419	92	$15,788	101	$18,259	95	17.7	15.7	36.1	23
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,633	102	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	105	n/a	109	n/a	93	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	93	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.76	97	3.46	84	2.97	80	25.4	-14.2	7.6	35
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.56	95	$13.67	95	n/a	8.8	n/a	n/a
State-local revenue from charges	---	---	2.27	104	2.81	99	n/a	23.8	n/a	n/a
State-local tax revenue (total tax effort)	11.31	100	10.29	93	10.86	94	-9.0	5.5	-4.0	34
Total state tax revenue (state tax effort):	5.49	88	5.97	88	6.15	90	8.7	3.0	12.0	22
Personal income tax	1.00	84	1.58	86	1.83	85	58.0	15.8	83.0	19
Sales tax	1.85	100	1.97	92	2.10	93	6.5	6.6	13.5	23
Other taxes	2.64	82	2.42	86	2.22	92	-8.3	-8.3	-15.9	11
Total local tax revenue (local tax effort):	5.82	115	4.32	101	4.70	100	-25.8	8.8	-19.2	40
Property tax	5.65	132	3.97	123	3.95	111	-29.7	-0.5	-30.1	39
Other taxes	0.16	21	0.35	34	0.75	66	118.8	114.3	368.8	3
Representative Tax System effort (d)	n/a	96	n/a	88	n/a	100	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	48.6	88	58.0	95	56.7	96	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,954	94	$3,786	96	$5,007	92	28.2	32.3	69.5	34
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,594	103	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.62	104	3.90	91	4.46	102	-15.6	14.4	-3.5	28
Percentage of total education revenues										
From the federal government	7.8	98	6.9	70	5.6	85	n/a	n/a	n/a	n/a
From the state government	31.2	78	42.6	91	43.7	94	n/a	n/a	n/a	n/a
From local government	61.0	117	50.5	116	50.7	108	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.4	106	44.4	121	41.9	108	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	31.6	94	35.0	117	34.2	100	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$483.27	82	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.28	69	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	185.65	61	206.98	68	11.5	21
AFDC spending per $100 of personal income	0.14	61	0.12	55	-13.8	34
AFDC child care spending per poor person (1992 $)	---	---	12.88	148	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	87.67	95	149.10	88	70.1	37
Medicaid spending on children per $100 of personal income	0.07	95	0.09	82	31.5	43
Other programs						
Foster care spending per poor person (1992 $)	23.77	79	50.46	93	112.3	20
Maternal & child health spending per poor person (1992 $)	19.62	90	22.55	113	14.9	8
Child support spending per poor person (1992 $)	6.70	68	21.18	119	216.2	9
At-risk child care spending per poor person (1992 $)	---	---	14.49	199	n/a	n/a
Adoption spending per poor person (1992 $)	1.78	56	2.19	42	23.0	41
Child welfare spending per poor person (1992 $)	2.58	97	3.44	139	33.3	7

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, -- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

KENTUCKY

Population and school enrollment

- School enrollment as a percentage of total population was 17.4% in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was about average in 1992, while the child poverty rate was 37% above average.

Fiscal capacity

- In 1992, per capita income was 20% below average, roughly the same national standing as in 1970.

Fiscal effort and centralization

- Total tax effort in 1992 was at the national average, after having been 9% below average in 1970 and in 1980. Tax effort increased between 1970 and 1992 at the eighth highest rate of any state.
- State tax effort was 27% above average in 1992, while local tax effort was 44% below average. State tax effort increased 15.4% from 1970 to 1992, mostly due to a large rise in the personal income tax, while local tax effort declined slightly due to lower property taxes.

Education finances

- Real education spending per pupil more than doubled from 1970 to 1992, the second largest increase of any state. Even so, per pupil spending was still 13% below average in 1992. Kentucky also had the second highest growth rate of education spending relative to personal income, and was 8% above average in 1992.
- More than two-thirds of education revenue came from the state in 1992, 45% above average. Localities provided only 22.3% of education revenue (about half the national average).

State spending on other children's programs

- Total spending on other children's programs per poor person was 51% below the national average in 1992, but 16% below average relative to personal income.
- AFDC spending per poor person increased by 14% between 1985 and 1992, but remained well below the amount spent nationally. Medicaid spending per poor person grew almost 150% from 1985 to 1992. Medicaid spending per $100 of personal income was 19% above average in 1992.
- Spending for all of the other programs grew relative to the rest of the nation during the late 1980s and early 1990s, though most were still well below national averages in 1992.

Fiscal overview and outlook for children's programs

Kentucky has dramatically increased spending on education and has also increased spending on other programs for children. Education spending per pupil between 1970 and 1992 grew at the second fastest rate in the nation. A major tax increase in 1990 was particularly helpful to school funding. With large increases in the number of children predicted, it is unclear whether such increases can be sustained into the future without significant economic growth.

KENTUCKY

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.22	n/a	3.66	n/a	3.75	n/a	13.7	2.5	16.5	32
Public school enrollment (thousands)	703.7	n/a	677.1	n/a	646.0	n/a	-3.8	-4.6	-8.2	25
Public school enrollment as a % of population	22.0	97	18.6	100	17.4	104	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.6	101	29.0	105	25.9	101	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	24.9	165	17.6	110	24.5	137	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,187	77	$12,883	82	$15,442	80	15.2	19.9	38.0	21
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,158	89	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	80	n/a	83	n/a	83	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	85	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.98	140	5.01	122	4.89	132	25.9	-2.4	22.9	25
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.04	91	$14.26	100	n/a	18.4	n/a	n/a
State-local revenue from charges	---	---	1.99	91	2.78	98	n/a	39.7	n/a	n/a
State-local tax revenue (total tax effort)	10.28	91	10.05	91	11.49	100	-2.2	14.3	11.8	8
Total state tax revenue (state tax effort):	7.51	120	7.96	118	8.67	127	6.0	8.9	15.4	15
Personal income tax	1.30	108	1.88	102	2.87	132	44.6	52.7	120.8	12
Sales tax	2.86	155	2.25	106	2.33	104	-21.3	3.6	-18.5	41
Other taxes	3.35	105	3.83	136	3.47	145	14.3	-9.4	3.6	7
Total local tax revenue (local tax effort):	2.77	55	2.09	49	2.63	56	-24.5	25.8	-5.1	24
Property tax	2.08	48	1.18	37	1.35	38	-43.3	14.4	-35.1	41
Other taxes	0.7	91	0.91	89	1.28	111	30.0	40.7	82.9	19
Representative Tax System effort (d)	n/a	85	n/a	89	n/a	100	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	73.0	132	79.2	129	75.5	127	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,088	67	$2,963	75	$4,719	87	41.9	59.3	126.0	2
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,356	99	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.77	85	3.91	91	4.72	108	3.7	20.7	25.2	2
Percentage of total education revenues										
From the federal government	17.6	220	16.0	163	10.2	155	n/a	n/a	n/a	n/a
From the state government	52.2	131	64.2	137	67.5	145	n/a	n/a	n/a	n/a
From local government	30.3	58	19.8	46	22.3	47	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	38.6	90	33.9	93	39.8	102	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	33.4	100	32.7	109	38.8	144	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$287.98	49	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.34	84	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	90.33	29	103.00	34	14.0	17
AFDC spending per $100 of personal income	0.12	52	0.12	56	1.7	20
AFDC child care spending per poor person (1992 $)	---	---	4.48	51	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	42.45	46	106.09	62	149.9	20
Medicaid spending on children per $100 of personal income	0.06	82	0.12	119	122.8	22
Other programs						
Foster care spending per poor person (1992 $)	7.23	24	32.32	59	347.2	7
Maternal & child health spending per poor person (1992 $)	22.04	101	21.98	110	-0.3	18
Child support spending per poor person (1992 $)	5.28	54	13.67	76	158.8	16
At-risk child care spending per poor person (1992 $)	---	---	2.03	28	n/a	n/a
Adoption spending per poor person (1992 $)	0.57	18	2.19	43	286.6	12
Child welfare spending per poor person (1992 $)	2.36	89	2.23	90	-5.7	31

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

LOUISIANA

Population and school enrollment

- School enrollment as a percentage of population was 18.7% in 1992, above the national average of 16.7%.
- The proportion of the population under 18 was 14% above average in 1992, and the proportion of children in poverty was 74% above average.

Fiscal capacity

- In 1992, per capita income was 22% below average. It dropped relative to the rest of the country since 1980.

Fiscal effort and centralization

- Total tax effort was 4% below average in 1992, after having been slightly above average in 1970 and 1980.
- State tax effort, which was slightly below average in 1992, fell 17.6% from 1970 to 1992, the second largest drop of any state.
- By contrast, local tax effort, which was slightly below the national average in 1992, increased 25.2% from 1970 to 1992, the fourth highest rate of any state.

Education finances

- Despite a 75.4% increase in real education spending per pupil between 1970 and 1992, Louisiana still spent 20% below the national average in 1992. However, education spending relative to personal income in 1992 was 14% above average.
- In 1992, the federal and state governments provided two-thirds of total education revenues, well above average. Education represented 43.5% of total state revenues, also well above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 65% below the national average in 1992, but only 23% below average relative to personal income.
- AFDC spending per poor person was 18% of the average amount spent nationally, due to a decrease of 52.3% between 1985 and 1992, the largest drop in the nation. Medicaid spending per poor person grew nearly 80% from 1985 to 1992.
- Spending for all of the other programs, except adoption programs, fell relative to the rest of the nation during the late 1980s and early 1990s. Spending on these programs was well below average.

Fiscal overview and outlook for children's programs

Louisiana is a poor state with low per pupil spending and a relatively high number of children, particularly poor ones. The state spends an above-average share of its budget and of personal income on education and Medicaid, but given its below-average overall tax effort, it may have the ability to increase spending on children's programs.

LOUISIANA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.60	n/a	4.20	n/a	4.30	n/a	16.7	2.4	19.4	29
Public school enrollment (thousands)	835.8	n/a	800.4	n/a	794.1	n/a	-4.2	-0.8	-5.0	21
Public school enrollment as a % of population	23.1	102	19.3	104	18.7	112	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	38.1	111	31.1	113	29.1	114	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	30.0	199	18.6	116	31.2	174	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$10,981	75	$13,348	85	$15,067	78	21.6	12.9	37.2	21
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,377	85	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	94	n/a	109	n/a	89	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	90	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.20	147	5.34	130	6.28	170	27.1	17.6	49.5	11
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.53	102	$14.89	104	n/a	10.1	n/a	n/a
State-local revenue from charges	---	---	2.39	109	3.82	135	n/a	60.1	n/a	n/a
State-local tax revenue (total tax effort)	11.60	103	11.14	101	11.07	96	-4.0	-0.6	-4.6	36
Total state tax revenue (state tax effort):	8.07	129	7.56	112	6.65	97	-6.3	-12.0	-17.6	49
Personal income tax	0.46	39	0.78	43	1.36	63	69.6	74.4	195.7	6
Sales tax	1.60	87	2.33	109	1.98	88	45.6	-15.0	23.8	18
Other taxes	6.01	187	4.45	158	3.31	138	-26.0	-25.6	-44.9	47
Total local tax revenue (local tax effort):	3.53	70	3.58	84	4.42	94	1.4	23.5	25.2	4
Property tax	2.03	47	1.47	45	1.79	50	-27.6	21.8	-11.8	22
Other taxes	1.50	196	2.11	206	2.63	230	40.7	24.6	75.3	21
Representative Tax System effort (d)	n/a	90	n/a	78	n/a	89	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	69.6	126	67.8	111	60.0	101	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,483	79	$3,122	79	$4,354	80	25.7	39.5	75.4	31
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,937	91	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.84	109	4.11	96	4.99	114	-15.1	21.4	3.1	19
Percentage of total education revenues										
From the federal government	12.0	150	14.6	149	11.1	168	n/a	n/a	n/a	n/a
From the state government	56.2	141	54.8	117	56.3	121	n/a	n/a	n/a	n/a
From local government	31.8	61	30.6	71	32.6	69	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	43.8	103	36.8	101	41.2	106	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	39.6	118	34.8	116	43.5	128	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$205.66	35	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.31	77	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	116.41	38	55.51	18	-52.3	50
AFDC spending per $100 of personal income	0.13	59	0.08	38	-37.5	48
AFDC child care spending per poor person (1992 $)	---	---	2.14	25	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	55.11	60	99.02	58	79.7	35
Medicaid spending on children per $100 of personal income	0.06	92	0.15	143	135.6	19
Other programs						
Foster care spending per poor person (1992 $)	14.14	47	15.28	28	8.0	39
Maternal & child health spending per poor person (1992 $)	21.39	98	17.78	89	-16.9	38
Child support spending per poor person (1992 $)	8.19	84	9.83	55	20.1	47
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	0.42	13	4.04	79	855.2	1
Child welfare spending per poor person (1992 $)	2.66	100	2.05	83	-22.9	42

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MAINE

Population and school enrollment

- 17.5% of the population was enrolled in public school in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was below average in 1992, and the proportion of poor children was well below average.

Fiscal capacity

- Per capita income in 1992 was still 10% below the national average, despite the eleventh highest growth rate in the country from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was 8% above the national average in 1992.
- State tax effort was 15% above average in 1992, as a large increase in the income tax offset a decline in other taxes.
- Local tax effort was about average, because there were almost no other local taxes, along with a higher-than-average property tax.
- Fiscal centralization was above average in 1992, having increased from a slightly-below-average level in 1970.

Education finances

- Spending per pupil was slightly above average in 1992, and grew fifth fastest from 1970 (when it was considerably below average) to 1992. Expenditures compared to personal income were well above average.
- School revenues were more centralized than average in 1992, with the state contributing nearly one-half of total education revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 12% below the national average in 1992, but only 2% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased somewhat between 1985 and 1992. Under either measure, it was below the amount spent nationally. Medicaid spending per poor person and per $100 of personal income both more than doubled from 1985 to 1992, and grew relative to the rest of the country.
- Spending for all of the other programs, except adoption and child support, fell relative to the rest of the nation during the late 1980s and early 1990s, though most programs were still above the national average.

Fiscal overview and outlook for children's programs

Maine has below-average fiscal capacity, but its educational effort is above average, and thus education spending per pupil is above average as well. Propelled by healthy economic growth since 1980, the state has enjoyed above-average increases in per pupil spending. Most non-education children's programs are also funded at average to above-average levels, although spending growth per poor person for most smaller non-education programs has been relatively modest or has actually declined. Given federal aid reductions, it may be difficult to sustain recent children's funding gains without continued strong economic growth.

MAINE

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.99	n/a	1.13	n/a	1.24	n/a	14.1	9.7	25.3	25
Public school enrollment (thousands)	240.2	n/a	227.8	n/a	216.4	n/a	-5.2	-5.0	-9.9	26
Public school enrollment as a % of population	24.2	107	20.3	109	17.5	105	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.6	101	28.0	101	25.2	98	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	14.5	96	13.0	81	13.2	74	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,959	82	$12,761	81	$17,330	90	6.7	35.8	44.9	11
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,663	87	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	81	n/a	80	n/a	95	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	87	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.19	112	5.90	144	4.66	126	85.0	-21.0	46.1	12
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.38	101	$14.59	102	n/a	9.0	n/a	n/a
State-local revenue from charges	---	---	1.66	76	2.17	77	n/a	30.7	n/a	n/a
State-local tax revenue (total tax effort)	12.17	108	11.72	106	12.42	108	-3.7	6.0	2.1	25
Total state tax revenue (state tax effort):	6.69	107	7.51	111	7.82	115	12.3	4.1	16.9	14
Personal income tax	0.61	51	1.73	95	2.78	128	183.6	60.7	355.7	4
Sales tax	2.68	145	2.60	122	2.69	120	-3.0	3.5	0.4	29
Other taxes	3.40	106	3.18	113	2.35	98	-6.5	-26.1	-30.9	34
Total local tax revenue (local tax effort):	5.48	108	4.20	99	4.65	99	-23.4	10.7	-15.1	36
Property tax	5.44	127	4.18	129	4.58	129	-23.2	9.6	-15.8	26
Other taxes	0.04	5	0.03	3	0.07	6	-25.0	133.3	75.0	22
Representative Tax System effort (d)	n/a	105	n/a	111	n/a	102	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	55.0	99	64.1	105	63.0	106	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,651	85	$3,178	80	$5,652	104	19.9	77.8	113.2	5
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,618	104	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.02	113	4.68	109	5.23	120	-6.8	11.8	4.2	17
Percentage of total education revenues										
From the federal government	7.5	94	9.9	101	5.9	89	n/a	n/a	n/a	n/a
From the state government	37.4	94	44.9	96	49.9	108	n/a	n/a	n/a	n/a
From local government	55.0	106	45.2	104	44.1	94	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.9	107	38.1	104	44.0	113	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	33.8	101	29.6	99	37.3	109	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$521.23	88	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.40	98	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	253.34	83	281.02	92	10.9	22
AFDC spending per $100 of personal income	0.18	80	0.21	98	17.9	14
AFDC child care spending per poor person (1992 $)	---	---	2.64	30	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	71.01	77	153.44	90	116.1	25
Medicaid spending on children per $100 of personal income	0.05	74	0.12	111	129.7	21
Other programs						
Foster care spending per poor person (1992 $)	27.14	91	23.95	44	-11.8	43
Maternal & child health spending per poor person (1992 $)	37.73	173	27.98	140	-25.9	44
Child support spending per poor person (1992 $)	10.53	108	20.31	114	92.8	30
At-risk child care spending per poor person (1992 $)	---	---	0.84	11	n/a	n/a
Adoption spending per poor person (1992 $)	2.09	65	8.27	161	296.3	9
Child welfare spending per poor person (1992 $)	4.24	160	2.80	113	-34.0	45

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MARYLAND

Population and school enrollment

- 15.1% of the population was enrolled in public schools in 1992, below the national average of 16.7%.
- The proportion of the population under 18 was slightly below average in 1992, but the proportion of children in poverty was well below average.

Fiscal capacity

- Per capita income in 1992 was 17% above the national average, higher than in 1970 and 1980. Maryland's growth rate of 41.5% was the thirteenth highest between 1970 and 1992.

Fiscal effort and centralization

- Total tax effort was below the national average in 1992, after being slightly above average in 1970 and 1980. All major categories of state and local taxes actually fell in the 1980s.
- State tax effort was 14% below average in 1992, due to sizable reductions in the sales tax and other taxes in 1980s. Local taxes were 3% below average in 1992, after being 9% above average in 1980.

Education finances

- In 1992, per pupil expenditures were 23% above average, but school spending relative to personal income was 8% below average. The latter measure had been above average in 1970 and 1980.
- Local governments provided 55.3% of total education revenues in 1992, 18% above average and roughly the same share as in 1970.

State spending on other children's programs

- Total spending on other children's programs per poor person was 29% above the national average in 1992, but 6% below average relative to personal income.
- Between 1985 and 1992, AFDC spending per poor person increased 33.8% and per $100 of personal income increased 75.1%. While it was above average per poor person, it was still below average relative to personal income. Medicaid spending per poor person grew 27.6 % from 1985 to 1992, falling relative to the rest of the country but remaining well above average.
- Though spending for other programs was above average (with the exceptions of adoption and child welfare), all programs fell relative to the rest of the country.

Fiscal overview and outlook for children's programs

Maryland is a relatively wealthy state, with a below-average proportion of children relative to its total population. While its overall tax effort has fallen, it still spends an above-average amount per pupil and per poor person on education and other children's services, respectively. However, spending both for education and all other children's programs except Medicaid, constitutes a below-average share of its personal income.

MARYLAND

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.92	n/a	4.22	n/a	4.92	n/a	7.7	16.6	25.5	23
Public school enrollment (thousands)	892.0	n/a	777.7	n/a	736.2	n/a	-12.8	-5.3	-17.5	34
Public school enrollment as a % of population	23.1	102	18.4	99	15.1	91	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.2	103	27.1	98	24.5	96	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	11.5	76	9.8	61	10.9	61	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$15,892	109	$16,835	107	$22,483	117	5.9	33.5	41.5	13
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	22,942	119	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	101	n/a	99	n/a	106	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	111	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.22	78	4.10	100	2.73	74	84.7	-33.4	23.0	24
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.51	102	$12.32	86	n/a	-8.8	n/a	n/a
State-local revenue from charges	---	---	2.10	96	1.83	65	n/a	-12.9	n/a	n/a
State-local tax revenue (total tax effort)	11.57	102	11.41	103	10.49	91	-1.4	-8.1	-9.3	45
Total state tax revenue (state tax effort):	6.54	105	6.76	100	5.96	86	3.4	-11.8	-8.9	45
Personal income tax	2.57	215	2.69	147	2.67	123	4.7	-0.7	3.9	40
Sales tax	1.47	80	1.75	82	1.45	64	19.0	-17.1	-1.4	31
Other taxes	2.50	78	2.33	83	1.85	77	-6.8	-20.6	-26.0	45
Total local tax revenue (local tax effort):	5.03	99	4.64	109	4.54	97	-7.8	-2.2	-9.7	28
Property tax	3.60	84	2.77	86	2.76	78	-23.1	-0.4	-23.3	33
Other taxes	1.43	186	1.87	182	1.78	156	30.8	-4.8	24.5	35
Representative Tax System effort (d)	n/a	103	n/a	109	n/a	103	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	56.5	102	59.3	97	56.9	96	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,517	113	$4,526	114	$6,679	123	28.7	47.6	89.9	16
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,808	107	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.49	101	4.37	102	3.99	92	-2.7	-8.7	-11.1	39
Percentage of total education revenues										
From the federal government	8.2	102	8.5	87	5.3	80	n/a	n/a	n/a	n/a
From the state government	34.3	86	38.7	83	39.5	85	n/a	n/a	n/a	n/a
From local government	57.6	111	52.8	122	55.3	118	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	42.4	99	39.1	107	37.5	96	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	28.0	84	27.9	93	27.6	81	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$763.93	129	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.38	94	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	247.47	81	331.01	108	33.8	10
AFDC spending per $100 of personal income	0.09	42	0.17	76	75.1	4
AFDC child care spending per poor person (1992 $)	---	---	19.23	221	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	208.66	226	266.20	156	27.6	47
Medicaid spending on children per $100 of personal income	0.08	116	0.13	127	67.0	33
Other programs						
Foster care spending per poor person (1992 $)	44.97	150	77.98	143	73.4	26
Maternal & child health spending per poor person (1992 $)	48.79	223	28.51	143	-41.6	49
Child support spending per poor person (1992 $)	23.77	243	24.32	136	2.3	50
At-risk child care spending per poor person (1992 $)	---	---	11.45	157	n/a	n/a
Adoption spending per poor person (1992 $)	2.05	64	2.96	57	44.2	38
Child welfare spending per poor person (1992 $)	3.80	143	2.28	92	-40.1	47

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses

(b) Per capita income figures are from 1969, 1979 and 1991

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with "1" representing the largest positive change

*** Data are for 1988 for foster care and adoption spending

**** May differ from preceding row data due to rounding

MASSACHUSETTS

Population and school enrollment

- 14.1% of the population was enrolled in public school in 1992, well below the national average of 16.7%.
- The proportion of the population under 18 was well below average in 1992. The proportion of children in poverty was considerably below average as well, though increasing significantly between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was 19% above the national average, although when adjusted for the high cost of living, it was only 3% above average. Income growth from 1970-92 was sixteenth highest.

Fiscal effort and centralization

- Total tax effort in 1992 was slightly below the national average, well below its level in 1980.
- Although state taxes were only 6% above average in 1992, the personal income tax was 80% above average, as it was in 1970.
- Local taxes were 16% below average in 1992, after having dropped 33.8% from 1970 to 1992, more than in all but five states. The drop was almost exclusively caused by lower property tax revenues.

Education finances

- Real spending per pupil in 1992 was above average, but fell to just below average once adjusted for the high cost of living. Expenditures compared to personal income in 1992 were below average, after declining substantially during the 1980s.
- As in most New England states, school revenue was less centralized than average, with localities contributing nearly two-thirds of total education revenue in 1992. Schools account for less than 20% of total state revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was more than double the national average in 1992, but only 27% above average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both increased between 1985 and 1992, and are both well above average. Medicaid spending per poor person grew 90% and per $100 of personal income grew 83.5% from 1985 to 1992, and are also well above average.
- Spending for all of the other programs are at or above national averages, all but maternal and child health grew from the late 1980s to the early 1990s.

Fiscal overview and outlook for children's programs

As a relatively wealthy state with few children and a low poverty rate, Massachusetts can spend less on children's programs relative to personal income than other states and still attain a high spending level per child. Spending on non-education children's programs is particularly high. The state's tax system depends primarily on ability-to-pay taxes, with high income and property taxes and low charges and sales tax. However, if the tax effort continues to decrease as it has since 1980 (largely as a result of Proposition 2½), the state will not be able to be as generous in the future.

MASSACHUSETTS

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	5.69	n/a	5.74	n/a	5.99	n/a	0.9	4.4	5.3	42
Public school enrollment (thousands)	1147.6	n/a	1037.7	n/a	846.2	n/a	-9.6	-18.5	-26.3	49
Public school enrollment as a % of population	20.3	90	18.0	97	14.1	85	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.0	96	25.6	93	22.5	88	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	8.8	58	9.6	60	12.9	72	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$16,232	111	$16,457	105	$22,796	119	1.4	38.5	40.4	16
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,823	103	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	98	n/a	96	n/a	117	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	121	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.53	89	5.01	122	3.55	96	98.0	-29.1	40.3	18
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.70	111	$12.55	88	n/a	-14.6	n/a	n/a
State-local revenue from charges	---	---	1.56	71	1.35	48	n/a	-13.5	n/a	n/a
State-local tax revenue (total tax effort)	11.79	104	13.14	119	11.20	97	11.5	-14.8	-5.0	37
Total state tax revenue (state tax effort):	5.81	93	7.23	107	7.22	106	24.4	-0.1	24.3	9
Personal income tax	2.16	180	3.43	187	3.89	180	58.8	13.4	80.1	21
Sales tax	0.70	38	1.37	64	1.44	64	95.7	5.1	105.7	1
Other taxes	2.95	92	2.43	87	1.89	79	-17.6	-22.2	-35.9	39
Total local tax revenue (local tax effort):	5.98	118	5.90	138	3.96	84	-1.3	-32.9	-33.8	45
Property tax	5.93	138	5.86	181	3.84	108	-1.2	-34.5	-35.2	42
Other taxes	0.05	7	0.04	4	0.11	10	-20.0	175.0	120.0	15
Representative Tax System effort (d)	n/a	121	n/a	135	n/a	101	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	49.3	89	55.1	90	64.5	109	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,291	105	$4,911	124	$6,408	118	49.2	30.5	94.7	11
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,344	99	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.78	85	4.86	113	3.68	85	28.6	-24.3	-2.6	26
Percentage of total education revenues										
From the federal government	5.1	63	6.5	66	5.4	82	n/a	n/a	n/a	n/a
From the state government	22.9	57	33.7	72	31.4	68	n/a	n/a	n/a	n/a
From local government	72.0	138	59.8	138	63.2	134	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	37.7	88	42.6	116	34.0	87	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	18.5	55	27.9	93	17.5	51	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$1,252.12	212	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.51	127	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	574.83	188	709.42	232	23.4	15
AFDC spending per $100 of personal income	0.24	108	0.29	134	19.2	13
AFDC child care spending per poor person (1992 $)	---	---	38.13	438	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	181.37	196	344.66	203	90.0	32
Medicaid spending on children per $100 of personal income	0.08	112	0.14	135	83.5	29
Other programs						
Foster care spending per poor person (1992 $)	26.79	90	78.07	143	191.4	13
Maternal & child health spending per poor person (1992 $)	29.87	137	27.22	136	-8.9	27
Child support spending per poor person (1992 $)	20.09	205	30.86	173	53.6	41
At-risk child care spending per poor person (1992 $)	---	---	10.56	145	n/a	n/a
Adoption spending per poor person (1992 $)	2.32	72	10.74	209	364.0	5
Child welfare spending per poor person (1992 $)	2.36	89	2.47	100	4.3	18

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MICHIGAN

Population and school enrollment

- 17.0% of the population was enrolled in public school in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was slightly above average in 1992. Although the percent of children in poverty also was only slightly above average, Michigan was among the six states with the highest rates of growth of child poverty between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was slightly below the national average, and income growth from 1970 to 1992 was the second slowest in the nation.
- Federal aid was about average in 1992, but grew eighth fastest in the nation from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort in 1992 was slightly above the national average, as it was in 1980.
- State tax effort was 6% below average in 1992, and local tax effort was 12% above average. The property tax was 39% above average (but see below for recent changes).

Education finances

- Spending per pupil and per $100 of personal income were both well above average in 1992, as they have been since 1970.
- The state contributed a far-below-average share of total education revenue in 1992, a reversal from 1970, when its share had been slightly above average.
- Schools accounted for an above-average share of state-local tax revenue, but a below-average share of state tax revenue in 1992.

State spending on other children's programs

- Total spending on other children's programs per poor person was 35% above the national average in 1992, and 34% above average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both decreased sharply between 1985 and 1992, but stayed well above average under both measures. Medicaid spending per poor person and per $100 of personal income both fell relative to the rest of the country, and were closer to average in 1992.
- Spending for foster care, child support, and adoption programs grew slower than in the rest of the nation during the late 1980s and early 1990s, while spending growth for maternal and child health and child welfare was relatively faster. Each

of these programs had above-average spending in 1992, (Michigan does not have at-risk child care).

Fiscal overview and outlook for children's programs

Michigan has had very slow economic growth in the last 25 years, mostly due to its declining automobile industry. It spends a relatively large share of personal income in order to provide the generous funding it does for children's programs. In 1994, Michigan enacted a tax reform plan which reduced local property taxes and increased state education funding by increasing the sales tax and other taxes. This should take some of the pressure off local government budgets and allow education to continue to be funded at a high level.

MICHIGAN

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	8.88	n/a	9.26	n/a	9.43	n/a	4.3	1.9	6.2	41
Public school enrollment (thousands)	2,139.0	n/a	1,860.5	n/a	1,593.6	n/a	-13.0	-14.3	-25.5	47
Public school enrollment as a % of population	24.4	108	20.1	108	17.0	102	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.6	107	29.2	106	26.5	103	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.4	62	10.4	65	18.2	102	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$15,506	106	$16,604	106	$18,693	97	7.1	12.6	20.6	49
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,886	104	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	104	n/a	97	n/a	94	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	96	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.3	81	4.42	108	3.66	99	92.2	-17.2	59.1	8
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	13.92	105	14.73	103	n/a	5.8	n/a	n/a
State-local revenue from charges	---	---	2.63	120	3.03	107	n/a	15.2	n/a	n/a
State-local tax revenue (total tax effort)	$11.35	100	$11.29	102	$11.70	102	-0.5	3.6	3.1	24
Total state tax revenue (state tax effort):	6.58	105	6.75	100	6.41	94	2.6	-5.0	-2.6	37
Personal income tax	1.17	97	2.17	119	1.84	85	85.5	-15.2	57.3	25
Sales tax	2.33	126	1.94	91	2.08	92	-16.7	7.2	-10.7	38
Other taxes	3.09	96	2.64	94	2.48	104	-14.6	-6.1	-19.7	15
Total local tax revenue (local tax effort):	4.77	94	4.55	107	5.26	112	-4.6	15.6	10.3	11
Property tax	4.34	101	4.20	129	4.93	139	-3.2	17.4	13.6	8
Other taxes	0.42	55	0.35	34	0.33	29	-16.7	-5.7	-21.4	45
Representative Tax System effort (d)	n/a	10	n/a	116	n/a	107	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	58.0	105	59.7	97	54.8	92	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,464	111	$4,599	116	$6,268	116	32.8	36.3	80.9	25
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,725	124	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.05	113	5.27	122	5.23	120	4.4	-0.8	3.6	18
Percentage of total education revenues										
From the federal government	4.8	60	7.2	73	6.3	95	n/a	n/a	n/a	n/a
From the state government	45.0	113	39.6	85	27.1	58	n/a	n/a	n/a	n/a
From local government	50.2	96	53.3	123	66.5	141	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	44.8	105	45.5	124	43.2	111	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	36.5	109	32.5	108	22.8	67	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$795.83	135	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.54	134	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	657.79	215	475.45	156	-27.7	48
AFDC spending per $100 of personal income	0.50	222	0.32	148	-36.0	47
AFDC child care spending per poor person (1992 $)	---	---	7.57	87	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	154.10	167	181.90	107	18.0	48
Medicaid spending on children per $100 of personal income	0.12	172	0.12	118	4.5	48
Other programs						
Foster care spending per poor person (1992 $)	58.06	194	72.90	134	25.6	34
Maternal & child health spending per poor person (1992 $)	19.62	90	20.61	103	5.0	13
Child support spending per poor person (1992 $)	13.60	139	23.46	131	72.6	35
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	7.69	240	11.26	219	46.3	36
Child welfare spending per poor person (1992 $)	2.71	102	2.68	108	-1.1	23

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MINNESOTA

Population and school enrollment

- School enrollment was 17.5% of total population in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was above average in 1992, but the proportion of children in poverty was well below average, though it has increased since 1970.

Fiscal capacity

- Per capita income in 1992 was about equal to the national average, as it had been since 1970.
- In 1992, federal aid was 14% below average, after having been slightly above average in 1970 and 1980.

Fiscal effort and centralization

- Total tax effort was 13% above the national average in 1992, as it was in 1980.
- State tax effort was 28% above average, and has been essentially flat since 1980, as increases in the personal income and sales taxes have been offset by an decline in other state taxes.
- In 1992, total local taxes were 9% below average, as higher-than-average property taxes were offset by very low levels of other local taxes.

Education finances

- Per pupil expenditures were at the national average in 1992, and school spending relative to personal income was above average, but below the 1980 and 1970 levels. Increases in per pupil spending of 56.1% were the sixth lowest between 1970 and 1992.
- The state contributed 53.6% of education revenues in 1992, an above-average share, higher than in 1970 but lower than in 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was 12% above the national average in 1992, but only average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both decreased slightly between 1985 and 1992. However, both were still above the amounts spent nationally. Though Medicaid spending per poor person grew over 36% from 1985 to 1992, it fell relative to the rest of the country and went from above to below average.

- Spending for all of the other programs, except adoption programs, fell relative to the rest of the nation during the late 1980s and early 1990s, though most programs were still above the national average.

Fiscal overview and outlook for children's programs

Minnesota has above-average tax effort, and spending on most children's programs is somewhat above average. However, increases in spending on these programs have lagged behind national growth rates, a trend which is likely to continue without stronger economic growth.

MINNESOTA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.81	n/a	4.08	n/a	4.47	n/a	7.1	9.6	17.3	28
Public school enrollment (thousands)	913.9	n/a	778.1	n/a	773.6	n/a	-14.9	-0.6	-15.4	31
Public school enrollment as a % of population	24.0	108	19.3	104	17.5	105	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.3	106	28.4	103	26.7	104	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.5	63	9.5	59	12.4	69	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,260	98	$15,895	101	$19,289	100	11.5	21.4	35.3	28
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,520	107	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	95	n/a	102	n/a	101	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	103	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.88	101	4.30	105	3.2	86	49.3	-25.6	11.1	30
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$15.13	114	$16.59	116	n/a	9.6	n/a	n/a
State-local revenue from charges	---	---	2.69	123	3.61	128	n/a	34.2	n/a	n/a
State-local tax revenue (total tax effort)	11.99	106	12.44	113	12.98	113	3.8	4.3	8.3	12
Total state tax revenue (state tax effort):	7.28	116	8.69	128	8.74	128	19.4	0.6	20.1	12
Personal income tax	2.47	206	3.43	187	3.52	163	38.9	2.6	42.5	33
Sales tax	1.40	76	1.76	83	2.57	114	25.7	46.0	83.6	4
Other taxes	3.42	107	3.50	125	2.65	110	2.3	-24.3	-22.5	18
Total local tax revenue (local tax effort):	4.71	93	3.75	88	4.25	91	-20.4	13.3	-9.8	29
Property tax	4.60	107	3.58	110	4.06	115	-22.2	13.4	-11.7	21
Other taxes	0.12	15	0.18	17	0.19	17	50.0	5.6	58.3	25
Representative Tax System effort (d)	n/a	119	n/a	111	n/a	112	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	60.7	110	69.8	114	67.3	114	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,464	111	$4,159	105	$5,409	100	20.1	30.1	56.1	45
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,760	106	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.57	125	4.85	113	4.61	106	-12.9	-4.9	-17.2	48
Percentage of total education revenues										
From the federal government	6.0	75	5.9	60	4.6	70	n/a	n/a	n/a	n/a
From the state government	47.4	119	57.3	122	53.6	116	n/a	n/a	n/a	n/a
From local government	46.6	89	36.8	85	41.8	89	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	52.3	122	43.4	118	37.4	96	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	43.4	130	37.8	126	31.2	92	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$663.55	112	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.40	100	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	396.92	130	373.28	122	-6.0	40
AFDC spending per $100 of personal income	0.26	115	0.23	104	-13.6	32
AFDC child care spending per poor person (1992 $)	---	---	17.20	198	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	121.37	131	165.88	97	36.7	44
Medicaid spending on children per $100 of personal income	0.08	117	0.10	96	25.6	44
Other programs						
Foster care spending per poor person (1992 $)	34.16	114	44.79	82	31.1	32
Maternal & child health spending per poor person (1992 $)	25.28	116	22.07	110	-12.7	31
Child support spending per poor person (1992 $)	15.37	157	26.96	151	75.4	34
At-risk child care spending per poor person (1992 $)	---	---	7.93	109	n/a	n/a
Adoption spending per poor person (1992 $)	1.55	49	2.62	51	68.5	32
Child welfare spending per poor person (1992 $)	3.15	118	2.83	114	-10.1	35

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MISSISSIPPI

Population and school enrollment

- School enrollment as a percentage of population was 19.4%, well above the national average of 16.7%.
- In 1992, the percentage of the population under 18 was 13% above average, and the proportion of children in poverty was 87% above average.

Fiscal capacity

- In 1992, per capita income was 31% below the national average, despite growing 46% (seventh fastest in the nation) from 1970 to 1992.
- Federal aid was 72% above average in 1992.

Fiscal effort and centralization

- In 1992, state-local tax effort was 12% below the national average. It dropped steadily from 1970, when it was 10% above average. Only two states had larger decreases in tax effort.
- State tax effort, which was 48% above average in 1970, was only 7% above average in 1992, the largest drop of any state. A large decrease in sales and other taxes offset an increase in the state income tax.
- Local tax effort was 40% below the national average in 1992, despite an increase during the 1980s.

Education finances

- Spending per pupil was 40% below average in 1992, despite a 69% increase in real education spending per pupil between 1970 and 1992. Spending relative to personal income in 1992 was 3% above average, though it was lower than in both 1970 and 1980.
- In 1992, the federal government provided 17.7% of total education revenues, more than twice the national average. The state also provided an above-average share of total education revenues, and state-education revenue as a percentage of total state tax revenue was 7% above the national average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 80% below the national average in 1992, but only 46% below average relative to personal income.
- AFDC spending per poor person increased slightly between 1985 and 1992, but remained constant as a share of personal income. Under either measure, it was significantly below the amount spent nationally. On the other hand, Medicaid spending per poor person and per $100 of personal income both more than

doubled from 1985 to 1992, though both indices were well below the rest of the country.

- Spending for all of the other programs varied widely in 1992, with maternal and child health and child welfare near or above average, and all other programs significantly below average or, in the case of the at-risk child care program, non-existent.

Fiscal overview and outlook for children's programs

Mississippi is the poorest state in the country, and its extremely low spending on children's programs reflects that level of poverty. Despite recent increases, the state's spending relative to its personal income is also well below average for all programs except education. However, given Mississippi's relatively strong economic performance since 1970, it seems possible that the state may be fiscally able to devote additional resources to children's programs.

MISSISSIPPI

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.22	n/a	2.52	n/a	2.62	n/a	13.5	4.0	18.0	30
Public school enrollment (thousands)	575.3	n/a	482.0	n/a	504.1	n/a	-16.2	4.6	-12.4	28
Public school enrollment as a % of population	25.9	115	19.2	104	19.4	117	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	38.1	111	31.9	115	29.0	113	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	41.3	274	23.9	149	33.5	187	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$9,043	62	$11,094	71	$13,210	69	22.7	19.1	46.1	7
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	14,843	77	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	64	n/a	69	n/a	68	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	67	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	5.32	187	6.72	164	6.37	172	26.3	-5.2	19.7	25
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.74	104	$14.63	102	n/a	6.5	n/a	n/a
State-local revenue from charges	---	---	3.54	162	4.53	160	n/a	28.0	n/a	n/a
State-local tax revenue (total tax effort)	12.48	110	10.20	92	10.10	88	-18.3	-1.0	-19.1	48
Total state tax revenue (state tax effort):	9.25	148	7.87	116	7.26	107	-14.9	-7.8	-21.5	50
Personal income tax	0.84	70	0.94	51	1.28	59	11.9	36.2	52.4	28
Sales tax	4.34	235	4.20	197	3.44	153	-3.2	-18.1	-20.7	44
Other taxes	4.07	127	2.73	97	2.54	106	-32.9	-7.0	-37.6	40
Total local tax revenue (local tax effort):	3.23	64	2.33	55	2.82	60	-27.9	21.0	-12.7	32
Property tax	2.93	68	2.19	68	2.66	75	-25.3	21.5	-9.2	18
Other taxes	0.31	40	0.14	13	0.16	14	-54.8	14.3	-48.4	49
Representative Tax System effort (d)	n/a	98	n/a	97	n/a	92	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	74.1	134	77.2	126	71.9	121	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$1,920	61	$2,899	73	$3,245	60	51.0	11.9	69.0	35
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	3,738	69	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.00	112	4.73	110	4.49	103	-5.4	-5.1	-10.2	37
Percentage of total education revenues										
From the federal government	20.9	261	25.1	256	17.7	268	n/a	n/a	n/a	n/a
From the state government	52.7	132	56.0	120	55.6	120	n/a	n/a	n/a	n/a
From local government	26.4	51	18.9	44	26.7	57	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	38.8	91	33.5	92	38.9	100	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	34.9	104	32.5	108	36.5	107	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$120.01	20	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.22	54	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	36.74	12	37.13	12	1.0	32
AFDC spending per $100 of personal income	0.07	32	0.07	31	-8.5	25
AFDC child care spending per poor person (1992 $)	---	---	0.93	11	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	18.22	20	44.70	26	145.3	21
Medicaid spending on children per $100 of personal income	0.04	53	0.08	77	122.2	23
Other programs						
Foster care spending per poor person (1992 $)	0.43	1	3.32	6	672.3	4
Maternal & child health spending per poor person (1992 $)	19.86	91	21.07	105	6.1	12
Child support spending per poor person (1992 $)	2.11	22	10.63	59	404.0	1
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	0.16	5	0.16	3	-5.0	46
Child welfare spending per poor person (1992 $)	2.15	81	2.09	84	-2.7	25

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MISSOURI

Population and school enrollment

- School enrollment was 16.3% of total population, just below the national average of 16.7%.
- The proportion of the population under 18 was at the national average in 1992, and the proportion of children in poverty was 3% below average, though it increased significantly between 1980 and 1992.

Fiscal capacity

- Per capita income in 1992 was 6% below the national average, about the same relative level as in 1970 and 1980.

Fiscal effort and centralization

- Total tax effort was 19% below the national average in 1992, the same relative level as in 1980.
- State tax effort was also 19% below average in 1992, above the relative levels in 1970 and 1980, as increases in the personal income tax offset declines in other state taxes from 1970 to 1992.
- In 1992, local taxes were 20% below average, as the property tax declined 43.1% between 1970 and 1992.

Education finances

- Per pupil expenditures and spending relative to personal income were both below the national average in 1992, though both are slightly higher than they were in 1980.
- The local share of education revenues was 14% above average in 1992. Education's share of total state and local revenues was 8% above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 41% below the national average in 1992, but only 30% below average relative to personal income.
- AFDC spending per poor person decreased slightly between 1985 and 1992, while remaining stable when measured per $100 of personal income. Under both measures, AFDC spending was well below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew significantly from 1985 to 1992 and grew relative to the rest of the country, though both were still below average.
- Spending for foster care, child support, and adoption programs grew as fast or faster than the rest of the nation during the late 1980s and early 1990s, while spending growth for maternal and child health and child welfare was relatively

lower than average. All programs had below average spending in 1992, except for maternal and child health, which was slightly above average.

Fiscal overview and outlook for children's programs

Missouri is a low-tax state that spends a below-average amount per child on most children's programs. Reductions in the property tax since 1970 have greatly reduced local tax effort and the share of local government contributions to these programs. However, Missouri does have the fiscal capacity to increase its contributions to children's programs, as evidenced by the below-average amount it spends relative to personal income.

MISSOURI

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	4.68	n/a	4.92	n/a	5.19	n/a	5.1	5.5	10.9	35
Public school enrollment (thousands)	1077.3	n/a	872.9	n/a	843.0	n/a	-19.0	-3.4	-21.7	42
Public school enrollment as a % of population	23.0	103	17.7	96	16.3	98	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.2	97	27.2	98	25.7	100	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	14.9	99	12.2	76	17.4	97	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,511	93	$14,970	95	$18,105	94	10.8	20.9	34.0	30
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,468	101	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	97	n/a	94	n/a	91	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	94	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.78	98	3.94	96	3.43	93	41.7	-12.9	23.4	23
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$10.72	81	$11.48	80	n/a	7.1	n/a	n/a
State-local revenue from charges	---	---	1.83	83	2.20	78	n/a	20.2	n/a	n/a
State-local tax revenue (total tax effort)	9.77	86	8.89	81	11.46	81	-9.0	28.9	17.3	39
Total state tax revenue (state tax effort):	5.00	80	4.98	74	5.46	81	-0.4	9.6	9.2	24
Personal income tax	0.79	66	1.44	78	1.96	91	82.3	36.1	148.1	11
Sales tax	2.10	114	1.89	88	2.04	91	-10.0	7.9	-2.9	33
Other taxes	2.11	66	1.66	59	1.46	61	-21.3	-12.0	-30.8	33
Total local tax revenue (local tax effort):	4.77	94	3.90	91	3.76	80	-18.2	-3.6	-21.2	42
Property tax	3.90	91	2.51	77	2.22	63	-35.6	-11.6	-43.1	46
Other taxes	0.87	14	1.40	136	1.54	135	60.9	10.0	77.0	20
Representative Tax System effort (d)	n/a	86	n/a	84	n/a	85	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	51.2	93	56.1	91	59.0	99	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,716	87	$3,373	85	$4,830	89	24.2	43.2	77.8	27
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,279	97	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.91	88	3.58	83	3.87	89	-8.4	8.1	-1.0	23
Percentage of total education revenues										
From the federal government	7.4	92	10.6	108	6.6	100	n/a	n/a	n/a	n/a
From the state government	31.3	78	36.4	78	39.6	85	n/a	n/a	n/a	n/a
From local government	61.3	118	53.0	122	53.7	114	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	48.0	113	42.4	116	41.9	108	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	31.7	95	30.7	102	30.0	88	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$346.41	59	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.28	70	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	167.63	55	156.50	51	-6.6	41
AFDC spending per $100 of personal income	0.13	57	0.13	58	-1.4	22
AFDC child care spending per poor person (1992 $)	---	---	6.30	72	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	49.10	53	94.60	56	92.7	31
Medicaid spending on children per $100 of personal income	0.04	55	0.08	73	103.5	27
Other programs						
Foster care spending per poor person (1992 $)	22.61	76	41.17	76	82.1	23
Maternal & child health spending per poor person (1992 $)	24.74	113	20.66	103	-16.5	37
Child support spending per poor person (1992 $)	6.52	67	13.98	78	114.4	26
At-risk child care spending per poor person (1992 $)	---	---	5.91	81	n/a	n/a
Adoption spending per poor person (1992 $)	1.99	62	4.89	95	145.1	22
Child welfare spending per poor person (1992 $)	3.05	115	2.40	97	-21.4	41

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

MONTANA

Population and school enrollment

- 19.3% of the population was enrolled in public schools in 1992, well above the national average of 16.7%.
- The state's student population decreased 11% from 1970 to 1992, which made Montana one of only two states in the Far West and Rockies to experience a decline.
- The proportion of the population under 18 and the proportion of children in poverty were both above average in 1992 (the latter measure jumped from 12.3% in 1980 to 19.9% in 1992).

Fiscal capacity

- Per capita income in 1992 was 18% below average, a relative decline from both 1970 and 1980.
- Federal aid was 64% above average in 1992.

Fiscal effort and centralization

- Total tax effort was slightly below average in 1992, but well below 1970 and 1980 national standings, when it was above average.
- State tax effort was 20% above average in 1992, much higher than in 1970 and 1980, as income and other non-sales taxes increased, relative to income. Local tax effort was 30% below average in 1992, as local taxes declined more than in any other state in the country.
- The tax system was 22% more centralized than average, with nearly 72% of tax revenue generated by the state in 1992.

Education finances

- Per pupil expenditures were at the national average in 1992, but were somewhat above the national average when adjusted for price levels. School spending relative to personal income was well above the national average, as it has been since 1970.
- In 1992, education revenues represented 33.2% of total state revenues, below the national average, and much lower than in 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was 45% below the national average in 1992, but only 33% below average relative to personal income.
- AFDC spending per poor person increased and per $100 of personal income decreased between 1985 and 1992. Under both measures, spending was well below the amount spent nationally for 1992. By contrast, Medicaid spending per

poor person and per $100 of personal income both grew significantly from 1985 to 1992 and grew relative to the rest of the country, though both remained below average in 1992.

- Spending for all other programs (except for foster care) grew relative to the rest of the nation from the late 1980s to the early 1990s. All programs had below-average spending in 1992, except for maternal and child health and child welfare spending, which were above average.

Fiscal overview and outlook for children's programs

Montana has relatively-low per capita income, average tax effort and an above-average proportion of children, particularly poor children. It spends an above-average amount on education per pupil (when adjusted for price), but if the child population increase continues, there will be pressure on state and local governments to maintain these funding levels. Given the steep decline of local tax effort in the 1980s, there may be some room for Montana to increase local revenue to support education, as well as other less generously funded children's programs.

MONTANA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.69	n/a	0.79	n/a	0.82	n/a	14.5	3.8	18.8	31
Public school enrollment (thousands)	174.8	n/a	158.2	n/a	155.8	n/a	-9.5	-1.5	-10.9	26
Public school enrollment as a % of population	25.2	111	20.1	108	19.3	116	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.5	106	29.0	105	27.8	109	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	13.3	88	12.3	77	19.9	111	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,261	84	$13,871	88	$15,793	82	13.1	13.9	28.8	37
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,624	87	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	105	n/a	112	n/a	91	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	77	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	5.47	192	6.90	168	6.06	164	26.1	-12.2	10.8	34
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.37	109	$14.07	98	n/a	-2.1	n/a	n/a
State-local revenue from charges	---	---	1.85	84	2.66	94	n/a	43.8	n/a	n/a
State-local tax revenue (total tax effort)	12.41	110	12.52	113	11.41	99	0.9	-8.9	-8.1	42
Total state tax revenue (state tax effort):	5.78	93	6.94	102	8.17	120	20.1	17.7	41.3	4
Personal income tax	1.75	146	2.15	117	2.54	117	22.9	18.1	45.1	31
Sales tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Other taxes	4.04	126	4.79	171	5.63	235	18.6	17.5	39.4	2
Total local tax revenue (local tax effort):	6.62	131	5.59	131	3.30	70	-15.6	-41.0	-50.2	50
Property tax	6.37	148	5.41	167	3.13	88	-15.1	-42.1	-50.9	50
Other taxes	0.26	33	0.17	17	0.16	14	-34.6	-5.9	-38.5	47
Representative Tax System effort (d)	n/a	93	n/a	92	n/a	78	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	46.6	84	55.4	90	71.6	78	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,996	96	$4,314	109	$5,423	100	44.0	25.7	81.0	24
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,901	109	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.71	128	5.70	133	6.01	138	-0.2	5.4	5.3	16
Percentage of total education revenues										
From the federal government	5.7	71	9.4	96	9.2	139	n/a	n/a	n/a	n/a
From the state government	24.2	61	48.1	103	43.5	94	n/a	n/a	n/a	n/a
From local government	70.2	135	42.6	98	47.3	101	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	54.8	128	46.2	126	49.2	126	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.1	90	44.2	147	33.2	97	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$322.83	55	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.27	67	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	131.63	43	146.00	48	10.9	23
AFDC spending per $100 of personal income	0.14	63	0.12	56	-14.6	37
AFDC child care spending per poor person (1992 $)	---	---	7.35	85	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	48.32	52	107.08	63	121.6	24
Medicaid spending on children per $100 of personal income	0.05	77	0.09	86	70.6	31
Other programs						
Foster care spending per poor person (1992 $)	11.35	38	12.28	23	8.2	38
Maternal & child health spending per poor person (1992 $)	25.06	115	27.72	139	10.6	10
Child support spending per poor person (1992 $)	4.73	48	16.14	90	241.5	8
At-risk child care spending per poor person (1992 $)	---	---	0.01	0	n/a	n/a
Adoption spending per poor person (1992 $)	0.80	25	2.92	57	264.1	13
Child welfare spending per poor person (1992 $)	3.00	113	3.32	134	10.6	16

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEBRASKA

Population and school enrollment

- 17.6% of the population was enrolled in public schools in 1992, slightly above the national average of 16.7%.
- The proportion of children under 18 was 6% above average, but the proportion of children below the poverty line was 25% below average for 1992.

Fiscal capacity

- Per capita income was 6% below the national average, about where it has been relative to other states since 1970.

Fiscal effort and centralization

- Total tax effort was 2% below the national average in 1992, about where it has been since 1970.
- State tax effort was 4% below average in 1992, higher than both 1970 and 1980, as rises in income and sales taxes were offset by a decline in other state taxes.
- Local tax effort was at the national average in 1992, but was well below its levels in 1970 and 1980. Property taxes, while still 15% above the national average, declined by 31.2% between 1970 and 1992.
- Over 58% of total tax revenues are collected by the state, just below the national average. Centralization has been increasing since 1970.

Education finances

- Per pupil expenditures were slightly below average in 1992, yet school spending relative to personal income was 10% above average. Both measures grew faster than average between 1970 and 1992.
- The state government financed 37.7% of education revenues in 1992, well below average, but much more than in 1970 and 1980.

State spending on other children's programs

- In 1992, total spending on other children's programs per poor person was 16% below the national average; relative to personal income it was 32% below average.
- AFDC spending per poor person increased 7.8% between 1985 and 1992, but per $100 of personal income it decreased over 30%. Under both measures, it was well below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew significantly from 1985 to 1992 and grew relative to the rest of the country, and both measures were near or above average.
- Spending for foster care and adoption programs grew slower than the rest of the nation between 1988 to 1992, while spending for other programs grew relatively

faster between 1985 and 1992. All programs had above average spending in 1992, except for the foster care and adoption programs, which were well below average.

Fiscal overview and outlook for children's programs

Nebraska has had moderate economic and child population growth since 1970, and has increased funding for education and most other children's programs since then. With the major exception of AFDC, spending tends to be at average levels or above. But strong pressure to continue reducing relatively high property tax rates makes the fiscal outlook for children's programs uncertain.

NEBRASKA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.49	n/a	1.57	n/a	1.60	n/a	5.4	1.9	7.4	39
Public school enrollment (thousands)	331.0	n/a	287.3	n/a	279.6	n/a	-13.2	-2.7	-15.5	32
Public school enrollment as a % of population	22.5	99	18.4	99	17.6	105	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.1	100	28.1	102	27.2	106	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.2	81	10.7	67	13.5	75	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,522	93	$14,921	95	$18,047	94	10.3	21.0	33.5	30
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,405	101	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	110	n/a	97	n/a	95	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	93	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.44	86	3.52	86	3.44	93	44.3	-2.3	41.0	16
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.21	107	$14.81	103	n/a	4.2	n/a	n/a
State-local revenue from charges	---	---	2.92	133	3.54	125	n/a	21.2	n/a	n/a
State-local tax revenue (total tax effort)	11.28	100	11.29	102	11.27	98	0.1	-0.2	-0.1	27
Total state tax revenue (state tax effort):	5.01	80	6.10	90	6.57	96	21.8	7.7	31.1	6
Personal income tax	0.85	71	1.76	96	2.27	105	107.1	29.0	167.1	9
Sales tax	1.44	78	2.07	97	2.31	102	43.8	11.6	60.4	6
Other taxes	2.72	85	2.27	81	2	83	-16.5	-11.9	-26.5	26
Total local tax revenue (local tax effort):	6.27	124	5.19	122	4.69	100	-17.2	-9.6	-25.2	42
Property tax	5.90	137	4.68	144	4.06	115	-20.7	-13.2	-31.2	40
Other taxes	0.37	49	0.51	50	0.62	54	37.8	21.6	67.6	24
Representative Tax System effort (d)	n/a	78	n/a	102	n/a	99	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	44.4	80	54.0	88	58.3	98	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,820	90	$3,746	95	$5,263	97	32.8	40.5	86.6	19
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,835	108	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.44	100	4.34	101	4.81	110	-2.3	10.8	8.3	11
Percentage of total education revenues										
From the federal government	7.6	95	7.6	78	6.8	103	n/a	n/a	n/a	n/a
From the state government	19.3	48	16.7	36	37.7	81	n/a	n/a	n/a	n/a
From local government	73.1	140	75.7	174	55.5	118	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	38.2	89	39.5	108	39.5	101	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	18.0	54	13.2	44	27.4	80	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$498.68	84	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.27	68	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	159.17	52	171.60	56	7.8	24
AFDC spending per $100 of personal income	0.14	60	0.09	43	-30.9	46
AFDC child care spending per poor person (1992 $)	---	---	21.05	242	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	55.96	61	188.17	111	236.3	10
Medicaid spending on children per $100 of personal income	0.05	70	0.10	99	115.6	24
Other programs						
Foster care spending per poor person (1992 $)	28.49	95	32.98	61	15.7	36
Maternal & child health spending per poor person (1992 $)	24.91	114	32.15	161	29.0	4
Child support spending per poor person (1992 $)	7.96	81	34.93	195	339.1	3
At-risk child care spending per poor person (1992 $)	---	---	10.44	143	n/a	n/a
Adoption spending per poor person (1992 $)	2.48	77	3.47	67	40.0	39
Child welfare spending per poor person (1992 $)	2.93	110	3.90	157	33.1	8

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEVADA

Population and school enrollment

- 16.4% of the population was enrolled in public school in 1992, slightly below the national average of 16.7%.
- The proportion of the population under 18 was slightly below average. Although the proportion of children in poverty was 28% below average, it grew faster than any other state between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was 8% above average, although it grew at the fourth slowest rate in the nation between 1970 and 1992. On the other hand, according to the Representative Tax System, fiscal capacity was 28% above average in 1992, reflecting Nevada's casino industry.
- Federal aid in 1992 was 34% below average, as aid decreased more than in any other state from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort in 1992 was 19% below average, as taxes fell at the second fastest rate in the nation between 1970 and 1992.
- State tax effort was 3% above average in 1992, and -- though there was no personal income tax -- sales and other taxes were well above average. Local tax effort was 35% below average in 1992, much lower than 1970 and 1980. Local tax effort fell at the fifth fastest rate of any state from 1970 to 1992.
- The tax system was 27% more centralized than average in 1992, with 75.6% of total revenue generated by the state.

Education finances

- Per pupil spending in 1992 was 9% below average, and expenditures relative to personal income were 17% below average. Per pupil expenditures have risen relatively slowly; expenditures relative to personal income dropped between 1970 and 1980, and have risen only slightly since then.
- The state contributed a below-average share of school revenue in 1992, as it had in 1970, but the state share was actually above average in 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was 42% below the national average in 1992, but 45% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased at some of the fastest rates in the nation between 1985 and 1992. According to both

measures, however, it was still well below the average amount spent nationally. Medicaid spending per poor person and per $100 of personal income also grew relatively rapidly from 1985 to 1992 and was not far below average in 1992.

- Only spending for adoption and child welfare programs grew faster than in the rest of the nation during the late 1980s and early 1990s, while spending for all other programs grew relatively slower. All programs (except for child support, which was slightly above average) had below-average spending in 1992.

Fiscal overview and outlook for children's programs

Even though personal income is above average and children's spending for AFDC and Medicaid has increased considerably in recent years, spending on children's programs in Nevada remains low relative to both the number of children and personal income. Given its relatively low fiscal effort, the state has the ability to increase spending for certain children's programs, such as education, without incurring an above-average tax burden.

NEVADA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.49	n/a	0.80	n/a	1.34	n/a	63.3	67.5	173.5	1
Public school enrollment (thousands)	123.7	n/a	147.7	n/a	211.2	n/a	19.4	43.0	70.7	1
Public school enrollment as a % of population	25.8	114	19.3	104	16.4	98	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.0	102	26.1	94	24.7	97	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.1	60	8.7	54	12.8	72	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$17,115	117	$18,353	117	$20,774	108	7.2	13.2	21.4	47
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,774	108	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	171	n/a	154	n/a	128	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	109	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.56	125	3.75	91	2.45	66	5.3	-34.7	-31.2	50
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.22	92	$12.18	85	n/a	-0.3	n/a	n/a
State-local revenue from charges	---	---	2.58	118	2.89	102	n/a	12.0	n/a	n/a
State-local tax revenue (total tax effort)	11.74	104	9.64	87	9.29	81	-17.9	-3.6	-20.9	49
Total state tax revenue (state tax effort):	6.94	111	5.91	87	7.02	103	-14.8	18.8	1.2	30
Personal income tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Sales tax	2.55	138	2.27	106	3.44	152	-11.0	51.5	34.9	14
Other taxes	4.39	137	3.64	130	3.58	149	-17.1	-1.6	-18.5	14
Total local tax revenue (local tax effort):	4.81	95	3.72	87	3.05	65	-22.7	-18.0	-36.6	46
Property tax	3.83	89	2.27	70	2.09	59	-40.7	-7.9	-45.4	47
Other taxes	0.97	127	1.45	141	0.95	83	49.5	-34.5	-2.1	43
Representative Tax System effort (d)	n/a	71	n/a	60	n/a	73	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	59.1	107	61.4	100	75.6	127	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,946	94	$3,638	92	$4,926	91	23.5	35.4	67.2	39
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,027	93	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.06	91	3.50	81	3.60	83	-13.8	2.9	-11.3	40
Percentage of total education revenues										
From the federal government	10.1	126	6.7	68	4.3	65	n/a	n/a	n/a	n/a
From the state government	35.7	89	51.5	110	40.1	86	n/a	n/a	n/a	n/a
From local government	54.2	104	41.9	97	55.5	118	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	37.7	88	36.3	99	38.2	98	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	25.3	76	32.6	109	23.8	70	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$341.79	58	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.22	55	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	71.37	23	133.77	44	87.4	1
AFDC spending per $100 of personal income	0.05	23	0.09	40	66.1	5
AFDC child care spending per poor person (1992 $)	---	---	4.32	50	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	33.91	37	156.38	92	361.1	5
Medicaid spending on children per $100 of personal income	0.03	36	0.10	96	308.6	5
Other programs						
Foster care spending per poor person (1992 $)	13.43	45	11.35	21	-15.5	46
Maternal & child health spending per poor person (1992 $)	12.72	58	9.18	46	-27.9	46
Child support spending per poor person (1992 $)	10.23	105	18.66	104	82.4	32
At-risk child care spending per poor person (1992 $)	---	---	[illegible]	65	n/a	n/a
Adoption spending per poor person (1992 $)	0.64	20	1.29	25	103.7	29
Child welfare spending per poor person (1992 $)	2.14	81	2.05	83	-4.2	29

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEW HAMPSHIRE

Population and school enrollment

- 16.0% of the population was enrolled in public school in 1992, below the national average of 16.7%.
- The proportion of the population under 18 was slightly below average in 1992, but the proportion of children in poverty was well below average.

Fiscal capacity

- Per capita income in 1992 was 9% above the national average, although only slightly above average when adjusted for the high cost of living. Income growth from 1970 to 1992 ranked fourth in the nation.

Fiscal effort and centralization

- Total tax effort in 1992 was below average, despite having had the eighth highest growth rate from 1970 to 1992.
- State tax effort was 49% below average in 1992. Since there is no sales tax or broad-based personal income tax, nearly all state revenue is collected from other taxes.
- Local tax effort, by contrast, was 39% above average in 1992. The local property tax was particularly high, at 82% above average, and it grew at the fifth highest rate in the country between 1970 and 1992.
- Fiscal centralization was quite low in 1992, and has been decreasing relative to other states since 1970.

Education finances

- Spending per pupil in 1992 was 7% higher than average, but fell to just below average once adjusted for the high cost of living. Per pupil expenditure growth from 1970 to 1992 ranked sixth in the nation. Expenditures compared to personal income were 8% below average, although they have grown since 1980.
- The school revenue system was quite decentralized: The state contributed only 8.8% of total education revenues, or about 19% of the national average in 1992. Schools accounted for a slightly-above-average share of state-local tax revenue, but a far-below-average share of state tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 24% above the national average in 1992, but 26% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased between 1985 and 1992. Under both measures, it was below the amount spent nationally. Medicaid spending per poor person and per $100 of personal income

also both grew significantly from 1985 to 1992, and were both above average in 1992.

- Though it was still above the national average, spending for all other programs, except adoption, fell relative to the rest of the nation from the late 1980s to the early 1990s.

Fiscal overview and outlook for children's programs

As a relatively wealthy state with few poor children, New Hampshire is able to be relatively generous on a per-child basis, while having below-average expenditures in relation to personal income. Because New Hampshire imposes neither a broad-based personal income or general sales tax, property taxes are very high, and the state share of school costs is very low. Problems caused by this unbalanced tax system may threaten the financial outlook for children's programs.

NEW HAMPSHIRE

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.74	n/a	0.92	n/a	1.12	n/a	24.3	21.7	51.4	9
Public school enrollment (thousands)	152.2	n/a	170.5	n/a	177.1	n/a	12.0	3.9	16.4	9
Public school enrollment as a % of population	21.0	93	18.7	101	16.0	96	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.4	100	27.6	100	25.1	98	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	7.9	52	8.5	53	7.0	39	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,298	98	$15,130	96	$20,961	109	5.8	38.5	46.6	4
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,590	102	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	110	n/a	97	n/a	110	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	103	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.36	83	3.93	96	3.38	91	66.5	-14.0	43.2	15
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$10.41	79	$12.05	84	n/a	15.8	n/a	n/a
State-local revenue from charges	---	---	1.80	82	1.98	70	n/a	10.0	n/a	n/a
State-local tax revenue (total tax effort)	9.07	80	8.60	78	10.07	88	-5.1	17.1	11.0	8
Total state tax revenue (state tax effort):	3.50	56	3.38	50	3.48	51	-3.5	3.0	-0.6	34
Personal income tax	0.13	11	0.13	7	0.15	7	0.0	15.4	15.4	38
Sales tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Other taxes	3.37	105	3.25	116	3.33	139	-3.6	2.5	-1.2	8
Total local tax revenue (local tax effort):	5.57	110	5.23	123	6.50	139	-6.1	24.3	16.7	7
Property tax	5.52	129	5.14	159	6.45	182	-6.9	25.5	16.8	5
Other taxes	0.05	6	0.09	9	0.05	4	80.0	-44.4	0.0	42
Representative Tax System effort (d)	n/a	81	n/a	75	n/a	84	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	38.6	70	39.3	64	34.5	58	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,770	89	$3,338	84	$5,790	107	20.5	73.5	109.0	6
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,341	99	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	3.74	84	3.73	87	4.00	92	-0.3	7.2	7.0	14
Percentage of total education revenues										
From the federal government	7.0	88	6.6	68	3.1	47	n/a	n/a	n/a	n/a
From the state government	11.9	30	8.2	18	8.8	19	n/a	n/a	n/a	n/a
From local government	81.1	156	85.1	196	88.1	187	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.9	107	44.7	122	41.0	105	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	15.2	45	10.1	33	10.4	31	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$733.67	124	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.30	74	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	232.62	76	296.48	97	27.5	12
AFDC spending per $100 of personal income	0.07	29	0.12	56	83.5	2
AFDC child care spending per poor person (1992 $)	---	---	22.17	255	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	105.86	115	273.74	161	158.6	19
Medicaid spending on children per $100 of personal income	0.03	44	0.11	107	272.3	6
Other programs						
Foster care spending per poor person (1992 $)	55.74	186	64.88	119	16.4	35
Maternal & child health spending per poor person (1992 $)	50.47	231	27.39	137	-45.7	50
Child support spending per poor person (1992 $)	17.40	178	23.75	133	36.5	42
At-risk child care spending per poor person (1992 $)	---	---	15.57	213	n/a	n/a
Adoption spending per poor person (1992 $)	2.11	66	6.26	122	196.5	15
Child welfare spending per poor person (1992 $)	7.10	267	3.43	138	-51.7	50

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEW JERSEY

Population and school enrollment

- 14.3% of the population was enrolled in public schools in 1992, well below the national average of 16.7%.
- The proportion of the population under 18 was 9% below average, but the proportion of children in poverty was 39% below average.

Fiscal capacity

- Per capita income in 1992 was 29% above average, after rapid growth during the 1980s.

Fiscal effort and centralization

- Total tax effort was 3% above the national average in 1992. It had been average in 1980 and 11% below average in 1970.
- State tax effort was 4% below average in 1992, though it was much higher than in both 1970 and 1980, due to increases in the personal income and sales taxes.
- Local tax effort was 12% above average in 1992, due to above-average property taxes.
- In 1992, 54.6% of all tax revenue was generated by the state, which was 8% below average, but higher than in 1970 and 1980.

Education finances

- In 1992, per pupil expenditures were 72% above average, after increasing by nearly 140%, more than any other state, between 1970 and 1992. School spending relative to personal income was 15% above average in 1992.
- Local governments supplied more than half of all education revenues in 1992, which was 12% above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 33% above the national average in 1992, but 26% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased between 1985 and 1992. Although it was above average per poor person, it was well below average relative to personal income. By contrast, though Medicaid spending per poor person and per $100 of personal income both grew from 1985 to 1992, they fell relative to the rest of the country.
- Spending for all other programs (except child support) fell, and even child support grew more slowly than in the rest of the nation during the late 1980s and early 1990s. Nevertheless, only foster care and child welfare spending were below average in 1992.

Fiscal overview and outlook for children's programs

New Jersey spends more per pupil than any other state, in part because it is a wealthy state but also because it has a relatively small school age population. These factors, plus large tax effort increases, have led to greater per pupil education spending gains than in any other state since 1970. Healthy spending levels can also be seen for most non-education programs, though spending since 1985 for most of these has either slowed relative to other states or actually declined. The recently enacted 30% reduction in personal income taxes suggests that New Jersey's generous spending policies are unlikely to continue.

NEW JERSEY

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	7.17	n/a	7.37	n/a	7.82	n/a	2.8	6.1	9.1	37
Public school enrollment (thousands)	1454.3	n/a	1287.8	n/a	1109.8	n/a	-11.4	-13.8	-23.7	45
Public school enrollment as a % of population	20.3	91	17.5	94	14.3	86	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.2	97	26.7	96	23.3	91	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.2	61	9.5	59	11.0	61	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$17,210	118	$17,997	115	$24,744	129	4.6	37.5	43.8	12
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	21,517	112	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	107	n/a	105	n/a	119	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	128	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	1.68	59	2.99	73	2.79	75	78.0	-6.7	66.1	4
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.73	96	$13.98	98	n/a	9.8	n/a	n/a
State-local revenue from charges	---	---	1.73	79	2.09	74	n/a	20.8	n/a	n/a
State-local tax revenue (total tax effort)	10.04	89	11.00	100	11.90	103	9.6	8.2	18.5	3
Total state tax revenue (state tax effort)	4.17	67	5.60	83	6.48	96	34.3	15.7	55.4	2
Personal income tax	0.06	5	1.32	72	2.08	96	2100.0	57.6	3366.7	2
Sales tax	1.11	60	1.55	73	2.05	91	39.6	32.3	84.7	3
Other taxes	3.00	94	2.73	97	2.36	98	-9.0	-13.6	-21.3	17
Total local tax revenue (local tax effort)	5.86	116	5.40	126	5.24	112	-7.8	-3.0	-10.6	30
Property tax	5.27	123	4.72	146	5.15	145	-10.4	9.1	-2.3	14
Other taxes	0.59	78	0.67	65	0.09	8	13.6	-86.6	-84.7	50
Representative Tax System effort (d)	n/a	97	n/a	112	n/a	112	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	41.6	75	50.9	83	54.6	92	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,893	125	$5,559	140	$9,317	172	42.8	67.6	139.3	1
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	7,302	135	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.21	94	4.78	111	5.02	115	13.5	5.0	19.2	3
Percentage of total education revenues										
From the federal government	5.4	67	6.6	67	4.2	64	n/a	n/a	n/a	n/a
From the state government	26.9	67	36.2	77	43.0	93	n/a	n/a	n/a	n/a
From local government	67.7	130	57.2	132	52.8	112	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.1	106	45.9	125	43.2	111	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.9	92	34.9	116	34.7	102	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$788.89	133	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.30	74	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	303.10	99	422.50	138	39.4	8
AFDC spending per $100 of personal income	0.11	48	0.16	73	47.1	7
AFDC child care spending per poor person (1992 $)	---	---	10.40	120	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	183.71	199	238.13	140	29.6	46
Medicaid spending on children per $100 of personal income	0.07	96	0.09	86	36.8	41
Other programs						
Foster care spending per poor person (1992 $)	36.75	123	27.49	51	-25.2	48
Maternal & child health spending per poor person (1992 $)	24.91	114	21.68	108	-13.0	33
Child support spending per poor person (1992 $)	26.03	266	40.66	228	56.2	40
At-risk child care spending per poor person (1992 $)	---	---	19.43	266	n/a	n/a
Adoption spending per poor person (1992 $)	9.63	301	6.49	126	-32.7	50
Child welfare spending per poor person (1992 $)	3.75	141	2.11	85	-43.7	48

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEW MEXICO

Population and school enrollment

- 20.0% of the population was enrolled in public schools in 1992, well above the national average of 16.7%.
- School enrollment increased 11.7% between 1970 and 1992, the tenth highest rate in the country.
- The proportion of the population under 18 was above average, and the proportion of children in poverty was well above average in 1992.

Fiscal capacity

- Per capita income in 1992 was 23% below the national average, about the same level as 1970, but less than in 1980.
- Federal aid relative to personal income in 1992 was 46% above average, a decline from 140% above average in 1970.

Fiscal effort and centralization

- Total tax effort measured by revenue per $100 of personal income was above the national average in 1992. According to the Representative Tax System, however, effort was below average.
- State tax effort was well above average in 1992, and local tax effort was well below average, as it has been since 1970. State tax effort increased slightly from 1970 to 1992, while local tax effort declined. The tax system was the third most centralized in the United States, with 79% of total tax revenue generated by the state.

Education finances

- Per pupil expenditures in 1992 were 31% below the national average, and school spending relative to personal income in 1992 was 21% above average. The increases in both measures of education spending from 1970 to 1992 were among the slowest in the nation.
- Both the federal and state governments contributed much-higher-than-average shares of education revenues in 1992. Conversely, local governments contributed the second lowest share of any state.

State spending on other children's programs

- Total spending on other children's programs was well below the national average in 1992.
- AFDC spending was essentially flat between 1985 and 1992, and was one-third of the average amount spent per poor person nationally.
- Medicaid and adoption assistance were the only two programs that grew relative to the rest of the country from the late 1980s to the early 1990s.

Fiscal overview and outlook for children's programs

Despite its above-average tax effort, New Mexico's relatively large number of children and its below-average per capita income cause its per pupil education spending to be well below average. Thus, it is unlikely that there will be a significant increase in education spending without enhanced economic growth. Spending for non-education programs continues to be well below the national average, despite increases in Medicaid spending.

NEW MEXICO

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.02	n/a	1.30	n/a	1.58	n/a	27.5	21.5	54.9	10
Public school enrollment (thousands)	276.3	n/a	275.6	n/a	308.7	n/a	-0.3	12.0	11.7	10
Public school enrollment as a % of population	27.3	121	21.5	116	20.0	120	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	39.9	117	31.5	114	29.5	115	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	26.7	177	17.6	110	27.5	154	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,038	76	$12,902	82	$14,818	77	16.9	14.9	34.2	28
Adjusted for price level (U.S.=100) (c)	---	---	---	---	15,276	80	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	94	n/a	107	n/a	87	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	79	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	6.85	240	5.84	143	5.40	146	-14.7	-7.5	-21.2	48
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.63	111	$15.97	111	n/a	9.2	n/a	n/a
State-local revenue from charges	---	---	2.58	118	3.63	128	n/a	40.7	n/a	n/a
State-local tax revenue (total tax effort)	12.50	111	12.05	109	12.34	107	-3.6	2.4	-1.3	28
Total state tax revenue (state tax effort):	9.37	150	9.76	144	9.75	143	4.2	-0.1	4.1	29
Personal income tax	1.22	102	0.49	27	1.94	89	-59.8	295.9	59.0	24
Sales tax	2.94	159	4.25	199	4.27	190	44.6	0.5	45.2	9
Other taxes	5.21	162	5.02	179	3.54	148	-3.6	-29.5	-32.1	35
Total local tax revenue (local tax effort):	3.14	62	2.29	54	2.56	54	-27.1	11.8	-18.5	39
Property tax	2.33	54	1.69	52	1.38	39	-27.5	-18.3	-40.8	44
Other taxes	0.81	106	0.60	58	1.17	102	-25.9	95.0	44.4	31
Representative Tax System effort (d)	n/a	92	n/a	83	n/a	96	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	74.9	136	81.0	132	79.0	133	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,709	87	$3,544	90	$3,765	69	30.8	6.2	39.0	49
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,088	75	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	6.29	141	5.43	126	5.29	121	-13.7	-2.6	-15.9	47
Percentage of total education revenues										
From the federal government	18.7	234	16.6	169	12.7	192	n/a	n/a	n/a	n/a
From the state government	61.3	154	63.6	136	75.7	163	n/a	n/a	n/a	n/a
From local government	20.0	39	19.9	46	11.6	25	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	46.6	109	45.3	124	41.1	106	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	46.9	140	42.6	142	45.0	132	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$227.27	38	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.30	75	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$100.98	33	$100.96	33	0.0	34
AFDC spending per $100 of personal income	0.13	55	0.13	62	7.9	18
AFDC child care spending per poor person (1992 $)	---	---	2.22	26	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	33.03	36	79.82	47	141.6	23
Medicaid spending on children per $100 of personal income	0.04	60	0.11	102	160.7	14
Other programs						
Foster care spending per poor person (1992 $)	8.91	30	12.89	24	44.7	29
Maternal & child health spending per poor person (1992 $)	19.18	88	16.70	84	-12.9	32
Child support spending per poor person (1992 $)	4.70	48	7.98	45	69.7	36
At-risk child care spending per poor person (1992 $)	---	---	1.70	23	n/a	n/a
Adoption spending per poor person (1992 $)	1.12	35	2.69	52	140.8	23
Child welfare spending per poor person (1992 $)	2.86	107	2.31	93	-19.0	39

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NEW YORK

Population and school enrollment

- 14.7% of the population was enrolled in public schools, well below the national average of 16.7%.
- Since 1970, enrollment has declined by 23.2%, the eighth largest decline of any state.
- The proportion of the population under 18 was below average in 1992, but the proportion of children in poverty was above average (after being below average in both 1970 and 1980).

Fiscal capacity

- Per capita income in 1992 was well above the national average, after growing strongly in the 1980s.
- Federal aid to the state grew at the third fastest rate nationally from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was 35% above the national average in 1992. It was higher than in any other state except Alaska.
- State tax levels have been essentially flat since 1970, as increases in the personal income tax and sales tax have been offset by a decline in other state taxes.
- In 1992, total local taxes were 75% above the national average, due to the property tax and New York City's income tax.

Education finances

- Per pupil expenditures in 1992 were the second highest in the nation. Per pupil spending increased by two-thirds from 1970 to 1992.
- School spending relative to personal income in 1992, though above average, was below what it had been in 1970 and 1980.
- Local governments contributed a 14% more than average share of education revenues in 1992. The local government share has increased nearly to the same extent as the state share has decreased since 1970.

State spending on other children's programs

- Total spending on other children's programs was more than double the national average in 1992.
- AFDC spending was increased slightly between 1985 and 1992, and remained well above average.
- Spending for Medicaid, foster care, and adoption services in 1992 was at least double the average amount spent per poor person nationally. All programs, except child welfare spending, were at or above average in 1992.

Fiscal overview and outlook for children's programs

New York spends more per pupil than any other state in the country, except New Jersey, and more per poor person on non-education programs than all other states except Alaska and Massachusetts. Recent state policies have begun to slow the growth of these programs and reduce taxes. Assuming continued pressure on the Governor and Legislature to further reduce spending and taxes, future spending on children's programs is likely to be depressed.

NEW YORK

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	18.24	n/a	17.56	n/a	18.11	n/a	-3.7	3.1	-0.7	49
Public school enrollment (thousands)	3442.8	n/a	2969.2	n/a	2644.0	n/a	-13.8	-11.0	-23.2	43
Public school enrollment as a % of population	19.0	84	16.8	91	14.7	88	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	32.0	93	26.2	95	23.7	93	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	12.7	84	13.4	84	18.8	105	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$17,558	120	$16,978	108	$22,925	119	-3.3	35.0	30.6	32
Adjusted for price level (U.S.=100) (c)	---	---	---	---	20,110	105	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	108	n/a	90	n/a	103	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	128	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.66	93	4.93	102	4.63	125	85.3	-6.1	74.1	3
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$17.30	138	$18.20	127	n/a	5.2	n/a	n/a
State-local revenue from charges	---	---	2.03	93	2.73	97	n/a	34.5	n/a	n/a
State-local tax revenue (total tax effort)	14.31	127	15.27	138	15.47	135	6.7	1.3	8.1	12
Total state tax revenue (state tax effort):	7.35	118	7.40	109	7.38	108	0.7	-0.3	0.4	31
Personal income tax	3.01	252	3.36	184	3.66	169	11.6	8.9	21.6	34
Sales tax	1.22	66	1.66	78	1.47	66	36.1	-11.4	20.5	19
Other taxes	3.12	97	2.38	85	2.25	94	-23.7	-5.5	-27.9	29
Total local tax revenue (local tax effort):	6.95	137	7.87	184	8.19	175	13.2	4.1	17.8	6
Property tax	5.19	121	5.11	158	5.16	145	-1.5	1.0	-0.6	12
Other taxes	1.76	231	2.76	269	3.03	265	56.8	9.8	72.2	23
Representative Tax System effort (d)	n/a	138	n/a	167	n/a	156	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	51.4	93	48.5	79	47.7	80	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$5,084	163	$6,031	152	$8,527	157	18.6	41.4	67.7	38
Adjusted for price level (U.S.=100) (c)	---	---	---	---	7,251	134	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.94	111	5.10	119	4.78	110	3.2	-6.3	-3.2	27
Percentage of total education revenues										
From the federal government	5.1	64	8.2	84	5.7	86	n/a	n/a	n/a	n/a
From the state government	46.0	115	38.0	81	40.7	88	n/a	n/a	n/a	n/a
From local government	48.8	94	53.8	124	53.6	114	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	36.3	85	33.2	91	31.5	81	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	34.3	102	28.4	95	28.9	85	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$1,251.81	212	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.77	192	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$538.81	176	$564.89	185	4.8	27
AFDC spending per $100 of personal income	0.39	173	0.35	160	-11.1	27
AFDC child care spending per poor person (1992 $)	---	---	17.29	199	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	186.46	202	352.69	207	89.2	33
Medicaid spending on children per $100 of personal income	0.14	198	0.22	209	60.4	36
Other programs						
Foster care spending per poor person (1992 $)	116.55	390	252.14	463	116.3	19
Maternal & child health spending per poor person (1992 $)	18.98	87	20.58	103	8.4	11
Child support spending per poor person (1992 $)	14.44	148	18.71	105	29.6	45
At-risk child care spending per poor person (1992 $)	---	---	7.47	102	n/a	n/a
Adoption spending per poor person (1992 $)	14.10	440	16.28	316	15.5	44
Child welfare spending per poor person (1992 $)	1.96	74	1.77	71	-9.8	34

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NORTH CAROLINA

Population and school enrollment

- School enrollment as a percentage of the population was 16.3%, slightly below the national average of 16.7%.
- In 1992, the proportion of the population under 18 was 5% below average, and the child poverty rate was 6% below average. The child poverty rate declined more than in any other state from 1970 to 1992.

Fiscal capacity

- Real per capita income increased 46.3% from 1970 to 1992, and was 12% below the national average in 1992. This was the sixth highest increase of any state.

Fiscal effort and centralization

- Total tax effort remained relatively stable, and slightly below the national average from 1970 to 1992. In 1992, it was 5% below average.
- State tax effort was 16% above average in 1992, with increases since 1970 in the personal income and sales taxes offsetting decreases in other taxes.
- Local tax effort, despite the ninth highest increase of any state from 1970 to 1992, was 36% below average in 1992.

Education finances

- North Carolina had the twelfth highest increase in real per pupil education spending between 1970 and 1992. When adjusted for price levels, per pupil spending in 1992 approached the national average.
- Education spending rose more slowly than personal income from 1970 to 1992. It was 6% below average in 1992.
- In 1992, the state provided approximately two-thirds of education revenue, well above the national average. This represented 36.3% of total state tax revenues, 7% above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was well below the national average in 1992.
- AFDC spending per poor person grew 37.4% between 1985 and 1992, the ninth fastest rate in the nation, but in 1992 the state still spent less than half the average amount spent per poor person nationally.
- Though Medicaid spending per poor person was 22% below average in 1992, it was 10% above average when related to spending per $100 of personal income.

Fiscal overview and outlook for children's programs

In North Carolina, strong economic growth has facilitated significant spending increases on children's programs, bringing service levels closer to the national average. In education, price-adjusted per pupil expenditure levels approach the national average. The prospects for continued children's spending can be expected to depend heavily on sustained economic development--particularly in Charlotte and the Research Triangle.

NORTH CAROLINA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	5.08	n/a	5.88	n/a	6.84	n/a	15.7	16.3	34.6	19
Public school enrollment (thousands)	1185.5	n/a	1150.1	n/a	1097.6	n/a	-3.0	-4.6	-7.4	24
Public school enrollment as a % of population	23.6	104	19.8	107	16.3	98	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.6	101	27.8	100	24.2	95	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	23.6	156	14.8	93	16.9	94	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,489	79	$12,665	81	$16,810	88	10.2	32.7	46.3	6
Adjusted for price level (U.S.=100) (c)	---	---	---	---	18,743	96	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	78	n/a	80	n/a	93	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	94	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.74	96	4.64	113	3.62	98	69.3	-22.0	32.1	18
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.75	96	$14.05	98	n/a	10.2	n/a	n/a
State-local revenue from charges	---	---	2.34	107	3.12	110	n/a	33.3	n/a	n/a
State-local tax revenue (total tax effort)	10.45	92	10.42	94	10.93	95	-0.3	4.9	4.6	19
Total state tax revenue (state tax effort):	7.87	126	7.62	113	7.89	116	-3.2	3.5	0.3	32
Personal income tax	1.79	150	2.80	153	3.14	145	56.4	12.1	75.4	22
Sales tax	1.75	95	1.64	77	1.90	84	-6.3	15.9	8.6	26
Other taxes	4.33	135	3.18	113	2.85	119	-26.6	-10.4	-34.2	37
Total local tax revenue (local tax effort):	2.58	51	2.80	66	2.99	64	8.5	6.8	15.9	9
Property tax	2.49	58	2.27	70	2.15	61	-8.8	-5.3	-13.7	24
Other taxes	0.09	12	0.53	52	0.83	73	488.9	56.6	822.2	2
Representative Tax System effort (d)	n/a	94	n/a	97	n/a	87	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	75.3	136	73.2	119	72.2	122	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,345	75	$3,056	77	$4,555	84	30.3	49.1	94.2	12
Adjusted for price level (U.S.=100) (c)	---	---	---	---	5,067	93	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.47	100	4.46	104	4.11	94	-0.2	-7.8	-8.1	32
Percentage of total education revenues										
From the federal government	16.2	203	13.8	141	7.5	114	n/a	n/a	n/a	n/a
From the state government	59.4	149	60.5	129	67.4	145	n/a	n/a	n/a	n/a
From local government	24.3	47	25.7	59	25.1	53	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	41.4	97	39.5	108	36.2	93	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	39.0	117	39.5	131	36.3	107	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$327.79	55	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.28	70	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	96.93	32	$133.22	44	37.4	9
AFDC spending per $100 of personal income	0.09	38	0.11	53	34.9	10
AFDC child care spending per poor person (1992 $)	---	---	11.34	130	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	45.55	49	133.24	78	192.5	16
Medicaid spending on children per $100 of personal income	0.04	58	0.11	110	187.0	9
Other programs						
Foster care spending per poor person (1992 $)	1.79	6	6.56	12	265.5	10
Maternal & child health spending per poor person (1992 $)	26.17	120	21.44	107	-18.1	40
Child support spending per poor person (1992 $)	7.06	72	16.61	93	135.3	18
At-risk child care spending per poor person (1992 $)	---	---	2.38	33	n/a	n/a
Adoption spending per poor person (1992 $)	0.38	12	0.55	11	46.0	37
Child welfare spending per poor person (1992 $)	3.27	123	2.45	99	-25.2	43

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

NORTH DAKOTA

Population and school enrollment

- 18.7% of the population was enrolled in public schools, still well above the national average of 16.7%, despite enrollment decreases of about 20% from 1970 to 1992.
- The proportion of the population under 18 was above average in 1992, though the proportion of children in poverty was below average. The percentage of children in poverty has increased from 1970 to 1992 (though more slowly than the national average).

Fiscal capacity

- Per capita income was 19% below the national average in 1992. Relative to other states, it was slightly higher than 1970, but lower than 1980. Income growth was rapid during the 1970s, but relatively slow during the 1980s.
- Federal aid was 65% above the national average in 1992, the fifth highest level of any state.

Fiscal effort and centralization

- Total tax effort was slightly below the national average in 1992. State tax effort, which was above average in 1992, has increased somewhat since 1970.
- Local tax effort was well below average in 1992, as property taxes have declined sharply since 1970.
- Two-thirds of total tax revenue was raised by the state in 1992, 12% above the national average. Centralization has been increasing since 1970, when it was below average.

Education finances

- Per pupil expenditures were below the national average in 1992, yet school spending relative to personal income was above average. Real per pupil spending has grown 68% since 1970, which ranks in the bottom third of all states.
- The state government financed 47.5% of education revenues in 1992, slightly above average, and nearly double its share from 1970.

State spending on other children's programs

- Total spending on other children's programs was well below the national average in 1992.
- While still spending much less per poor person than the national average, AFDC spending per poor person grew 24.8% between 1985 and 1992, the fourteenth fastest rate in the nation. By contrast, children's Medicaid spending growth was substantially slower than in most other states.

- Maternal and child health spending per poor person was 74% above average in 1992, after growing second fastest in the country between 1985 and 1992.

Fiscal overview and outlook for children's programs

North Dakota is a moderate tax state with low per capita income. School spending is low per pupil but high relative to personal income. Given moderate increases in enrollment expected in the 1990s, these patterns will probably continue. Funding for most other children's programs is well below average.

NORTH DAKOTA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.62	n/a	0.65	n/a	0.63	n/a	4.8	-3.1	1.6	47
Public school enrollment (thousands)	147.8	n/a	117.7	n/a	118.4	n/a	-20.4	0.6	-19.9	35
Public school enrollment as a % of population	23.8	105	18.1	97	18.7	112	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.6	107	29.0	105	27.4	107	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	15.9	105	12.6	79	16.9	94	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,390	78	$13,984	89	$15,594	81	22.8	11.5	36.9	22
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,786	87	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	92	n/a	108	n/a	91	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	86	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.21	148	5.34	130	6.11	165	26.8	14.4	45.1	13
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.66	111	$15.72	110	n/a	7.2	n/a	n/a
State-local revenue from charges	---	---	4.10	187	4.40	156	n/a	7.3	n/a	n/a
State-local tax revenue (total tax effort)	12.54	111	10.56	96	11.32	98	-15.8	7.2	-9.7	46
Total state tax revenue (state tax effort):	6.57	105	7.10	105	7.53	110	8.1	6.1	14.6	16
Personal income tax	0.83	69	1.02	56	1.19	55	22.9	16.7	43.4	32
Sales tax	2.32	126	2.37	111	2.56	114	2.2	8.0	10.3	24
Other taxes	3.42	107	3.72	132	3.78	157	8.8	1.6	10.5	4
Total local tax revenue (local tax effort):	5.97	118	3.46	81	3.68	78	-42.0	6.4	-38.4	47
Property tax	5.77	134	3.31	102	3.40	96	-42.6	2.7	-41.1	45
Other taxes	0.21	27	0.15	14	0.28	24	-28.6	86.7	33.3	32
Representative Tax System effort (d)	n/a	97	n/a	79	n/a	92	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	52.4	95	67.3	110	66.5	112	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,644	85	$3,345	85	$4,441	82	26.5	32.8	68.0	37
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,979	92	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.29	119	4.36	101	4.97	114	-17.6	14.0	-6.0	31
Percentage of total education revenues										
From the federal government	13.9	173	11.2	114	11.8	179	n/a	n/a	n/a	n/a
From the state government	25.6	64	44.1	94	47.5	102	n/a	n/a	n/a	n/a
From local government	60.6	116	44.7	103	40.8	87	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.2	106	43.4	119	40.1	103	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	25.6	76	32.1	107	32.0	94	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$333.50	56	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.22	56	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	101.08	33	$126.11	41	24.8	14
AFDC spending per $100 of personal income	0.10	45	0.09	39	-16.1	38
AFDC child care spending per poor person (1992 $)	---	---	9.96	114	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	71.34	77	106.85	63	49.8	41
Medicaid spending on children per $100 of personal income	0.07	104	0.07	69	0.7	49
Other programs						
Foster care spending per poor person (1992 $)	13.19	44	31.59	58	139.5	17
Maternal & child health spending per poor person (1992 $)	24.92	114	34.72	174	39.3	2
Child support spending per poor person (1992 $)	5.86	60	17.19	96	193.1	12
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	1.25	39	2.82	55	125.0	26
Child welfare spending per poor person (1992 $)	3.08	116	4.26	172	38.3	6

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

OHIO

Population and school enrollment

- 16.3% of the population was enrolled in public school in 1992, slightly below the national average of 16.7%. Only one other state had greater enrollment decreases between 1970 and 1992.
- The proportion of the population under 18 was slightly above average, but the proportion of children in poverty was slightly below average in 1992, despite growing 76% from 1970 to 1992.

Fiscal capacity

- Per capita income in 1992 was 6% below the national average, although the low cost of living brought it up to only 3% below average. Income growth since 1970 was the third slowest in the country.
- Federal aid was 3% below average in 1992, but has grown faster than in any other state since 1970.

Fiscal effort and centralization

- Total tax effort was 6% below average in 1992, but its growth between 1970 and 1992 was the second fastest in the nation.
- State taxes, although 9% below average in 1992, also had the third highest growth rate in the nation from 1970 to 1992. Local taxes were average in 1992, higher than in 1980, but slightly lower than they were in 1970. The property tax was below average in 1992, but other local taxes were well above average.

Education finances

- Spending per pupil was 5% above average in 1992 and had the seventh highest growth rate in the nation since 1970. Expenditures relative to personal income were also above average, and had risen quickly as well.
- The state contributed a below-average share of total education revenue in 1992, far greater than in 1970, but below its share in 1980. Schools accounted for an above-average share of state-local tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 9% above the national average in 1992, and 6% above average relative to personal income.
- AFDC spending per poor person and per $100 of personal income decreased between 1985 and 1992. Under both measures, it was nearly the average amount spent nationally. Medicaid spending per poor person and per $100 of personal income both grew from 1985 to 1992, but at a slower rate than the rest of the country, though both were still above average.

- Spending for all other programs was relatively higher in 1992 compared with 1985 or 1988. All programs, except foster care, had above-average spending in 1992.

Fiscal overview and outlook for children's programs

Ohio, with slightly below-average per capita income and enrollment, spends more than average per pupil. Despite the state's modest economic growth rates, falling school enrollment and increased fiscal effort in education has helped to raise spending per pupil. However, the number of poor children has grown at faster rates than in most other states, making it more difficult to maintain or increase service levels for non-education children's programs. Although tax effort increased considerably in the 1980s, it is still somewhat below average.

OHIO

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	10.66	n/a	10.79	n/a	11.02	n/a	1.2	2.1	3.4	45
Public school enrollment (thousands)	2423.8	n/a	2025.3	n/a	1783.8	n/a	-16.4	-11.9	-26.4	49
Public school enrollment as a % of population	23.0	102	18.8	101	16.3	98	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.1	102	28.3	102	25.8	101	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.0	66	10.3	64	17.6	98	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,845	102	$15,571	99	$18,001	94	4.9	15.6	21.3	48
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,558	97	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	100	n/a	97	n/a	93	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	92	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	1.88	66	3.19	78	3.60	97	69.7	12.9	91.5	1
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.14	84	$13.53	94	n/a	21.5	n/a	n/a
State-local revenue from charges	---	---	2.08	95	2.70	95	n/a	29.8	n/a	n/a
State-local tax revenue (total tax effort)	8.91	79	9.06	82	10.83	94	1.7	19.5	21.5	2
Total state tax revenue (state tax effort):	4.15	66	4.94	73	6.20	91	19.0	25.5	49.4	3
Personal income tax	0.00	0	1.08	59	2.25	104	---	108.3	---	---
Sales tax	1.61	87	1.50	70	1.92	85	-6.8	28.0	19.3	21
Other taxes	2.54	79	2.36	84	2.02	84	-7.1	-14.4	-20.5	16
Total local tax revenue (local tax effort):	4.76	94	4.12	97	4.68	100	-13.4	13.6	-1.7	17
Property tax	4.07	95	3.00	92	3.17	89	-26.3	5.7	-22.1	32
Other taxes	0.70	91	1.13	110	1.51	132	61.4	33.6	115.7	16
Representative Tax System effort (d)	n/a	82	n/a	87	n/a	96	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	46.6	84	54.5	89	57.2	96	n/a	n/a	n/a	n/a

Finances for Children's Programs							Percentage change			Rank**
	1970	Index*	1980	Index*	1992	Index*	1970-80	1980-92	1970-92	1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,797	89	$3,615	91	$5,694	105	29.2	57.5	103.6	7
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,116	113	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.00	90	3.97	92	4.63	106	-0.7	16.6	15.8	6
Percentage of total education revenues										
From the federal government	5.7	71	7.7	78	6.1	92	n/a	n/a	n/a	n/a
From the state government	27.1	68	45.8	98	42.5	92	n/a	n/a	n/a	n/a
From local government	67.2	129	46.5	107	51.3	109	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	49.0	115	45.8	125	41.1	105	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.3	90	41.8	139	32.8	96	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$647.13	109	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.43	106	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	363.50	119	$310.81	102	-14.5	43
AFDC spending per $100 of personal income	0.26	114	0.21	95	-20.3	39
AFDC child care spending per poor person (1992 $)	---	---	9.09	105	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	139.24	151	209.41	123	50.4	40
Medicaid spending on children per $100 of personal income	0.10	144	0.14	133	40.2	40
Other programs						
Foster care spending per poor person (1992 $)	23.66	79	43.54	80	84.0	22
Maternal & child health spending per poor person (1992 $)	22.20	102	21.75	109	-2.0	20
Child support spending per poor person (1992 $)	7.20	74	30.22	169	320.0	5
At-risk child care spending per poor person (1992 $)	---	---	8.52	117	n/a	n/a
Adoption spending per poor person (1992 $)	6.60	206	10.84	211	64.3	33
Child welfare spending per poor person (1992 $)	2.48	93	2.94	118	18.5	11

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

OKLAHOMA

Population and school enrollment

- 18.6% of the population was enrolled in public schools in 1992, well above the national average of 16.7%.
- School enrollment declined 3.9% from 1970 to 1992, although, after declining in the 1970s, the number of students actually increased slightly in the 1980s.
- Both the proportion of the population under 18 and the proportion of children in poverty were above average in 1992.

Fiscal capacity

- Per capita income in 1992 was 18% below average, a relative decline from 1980, but just about the 1970 level.

Fiscal effort and centralization

- Total tax effort was 8% below the national average in 1992, the same level as in 1980, but higher than 1970.
- State tax effort was 11% above average in 1992, and local tax effort was 37% below average. State tax effort has increased over the past 20 years, due to higher sales and income taxes. Local taxes have declined relative to other states, especially the property tax, which also declined as a share of personal income.
- The tax system was much more centralized than average, with 72% of tax revenue generated by the state.

Education finances

- In 1992, per pupil expenditures were 25% below average, but school spending relative to personal income was 5% above average. Spending relative to personal income increased the twelth most of any state.
- The state government contributed nearly 65% of education revenues in 1992, 39% above average.

States spending on other children's programs

- Total spending on other children's programs per poor person was 51% below the national average in 1992, but only 18% below average relative to personal income.
- AFDC spending per poor person decreased slightly between 1985 and 1992, but per $100 of personal income it grew slightly. However, under either measure, it was well below the average amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew from 1985 to 1992, though at a slower rate than the national average.

- Spending for child support and adoption programs grew faster than the rest of the nation from the late 1980s to the early 1990s, while spending for other programs dropped. All programs had below-average spending in 1992.

Fiscal overview and outlook for children's programs

The decline in oil prices in the 1980s hurt Oklahoma's ability to finance children's programs. Service levels for education and most non-education children's programs grew more slowly than the national average. Given a tax effort not far from average and a relatively large children's population (especially of poor children), it is unlikely that there will be significant increases in spending without enhanced economic growth.

OKLAHOMA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.56	n/a	3.03	n/a	3.21	n/a	18.4	5.9	25.4	24
Public school enrollment (thousands)	612.4	n/a	583.5	n/a	588.3	n/a	-4.7	0.8	-3.9	19
Public school enrollment as a % of population	24.2	107	19.6	106	18.6	111	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	32.7	95	27.7	100	26.6	104	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	19.7	130	13.4	84	21.4	120	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,089	83	$14,371	91	$15,656	82	18.9	8.9	29.5	35
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,204	90	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	102	n/a	117	n/a	87	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	81	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.57	160	4.07	99	3.82	103	-10.9	-6.1	-16.4	44
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.93	98	$14.29	100	n/a	10.5	n/a	n/a
State-local revenue from charges	---	---	2.72	124	3.72	132	n/a	36.8	n/a	n/a
State-local tax revenue (total tax effort)	9.76	86	10.20	92	10.57	92	4.5	3.6	8.3	10
Total state tax revenue (state tax effort):	6.26	100	7.25	107	7.58	111	15.8	4.6	21.1	11
Personal income tax	0.63	53	1.48	81	2.45	113	134.9	65.5	288.9	5
Sales tax	1.17	63	1.30	61	1.95	87	11.1	50.0	66.7	5
Other taxes	4.46	139	4.47	159	3.17	132	0.2	-29.1	-28.9	32
Total local tax revenue (local tax effort):	3.50	69	2.96	69	2.97	63	-15.4	0.3	-15.1	35
Property tax	2.97	69	1.87	58	1.57	44	-37.0	-16.0	-47.1	48
Other taxes	0.53	69	1.09	106	1.40	123	105.7	28.4	164.2	10
Representative Tax System effort (d)	n/a	80	n/a	72	n/a	93	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	64.1	116	71.0	116	71.7	121	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,314	74	$3,355	85	$4,078	75	45.0	21.5	76.2	30
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,618	85	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.23	95	4.31	100	4.58	105	1.9	6.3	8.3	12
Percentage of total education revenues										
From the federal government	12.7	158	14.1	144	4.8	73	n/a	n/a	n/a	n/a
From the state government	38.7	97	55.7	119	64.6	139	n/a	n/a	n/a	n/a
From local government	48.7	93	30.3	70	30.6	65	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	42.9	100	42.8	117	44.5	114	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	29.6	88	39.1	130	42.0	123	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$291.01	49	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.33	82	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	129.74	42	$117.22	38	-9.6	42
AFDC spending per $100 of personal income	0.13	57	0.13	61	4.2	19
AFDC child care spending per poor person (1992 $)	---	---	4.35	50	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	98.13	106	128.17	75	30.6	45
Medicaid spending on children per $100 of personal income	0.10	141	0.15	140	50.6	38
Other programs						
Foster care spending per poor person (1992 $)	7.84	26	6.88	13	-12.3	44
Maternal & child health spending per poor person (1992 $)	17.60	81	15.59	78	-11.4	29
Child support spending per poor person (1992 $)	4.53	46	9.28	52	104.8	28
At-risk child care spending per poor person (1992 $)	---	---	5.49	75	n/a	n/a
Adoption spending per poor person (1992 $)	0.42	13	1.74	34	316.7	7
Child welfare spending per poor person (1992 $)	2.70	101	2.28	92	-15.5	37

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

OREGON

Population and school enrollment

- 17.1% of the population was enrolled in public school in 1992, slightly more than the national average of 16.7%.
- The proportion of the population under 18 was average in 1992, and the proportion of children in poverty was still well below average. However, the growth rate of child poverty was the eighth highest in the country from 1970 to 1992.

Fiscal capacity

- Per capita income in 1992 was 7% below the national average, and income growth from 1970 to 1992 was the ninth slowest in the country.

Fiscal effort and centralization

- Total tax effort in 1992 was 3% below average, about where it has been since 1970.
- State tax effort was 5% below average in 1992. Though the personal income tax burden was twice the national average, this was compensated for by the lack of a sales tax. Local taxes were 12% above average in 1992, due mostly to a 30% above-average property tax burden .
- The tax system was slightly less centralized than average in 1992, although a bit more centralized than it had been in 1970 and 1980.

Education finances

- Spending per pupil was 9% above the national average in 1992. Expenditures as a percentage of personal income were 16% above average.
- Local governments contributed a 32%-above-average share of total education revenue in 1992, a greater share than in 1980, but less than in 1970.
- Schools accounted for a 7%-above-average share of state-local tax revenue, but a 22%-below-average share of state tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 16% below the national average in 1992, but 24% below average relative to personal income.
- AFDC spending per poor person increased slightly between 1985 and 1992, but it fell slightly when measured per $100 of personal income. Under both measures, it was well below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew relative to the rest of the country from 1985 to 1992, though both were still below average.
- Spending for foster care and maternal and child health fell during the late 1980s and early 1990s, while spending for all other programs rose. All programs had

above-average spending in 1992, except for foster care and adoption services, which each were 21% below average.

Fiscal overview and outlook for children's programs

Oregon voters approved a constitutional amendment in 1990 that lowered the property tax rate from 2.5% to 1.5% of market value. Economic growth has cushioned the immediate impact of this tax limitation, but its long-run implications are ominous unless a sales tax is adopted. With strong population growth and federal aid declines, it is likely that there will be considerable strain on state and local governments to support education and other children's services.

OREGON

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.09	n/a	2.63	n/a	2.97	n/a	25.8	12.9	42.1	15
Public school enrollment (thousands)	478.9	n/a	467.1	n/a	498.6	n/a	-2.5	6.7	4.1	14
Public school enrollment as a % of population	23.2	103	18.1	98	17.1	102	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.4	97	26.7	97	25.5	100	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.8	72	10.7	67	15.2	85	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,954	96	$15,933	101	$17,789	93	14.2	11.6	27.5	41
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,969	94	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	106	n/a	103	n/a	100	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	87	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.77	132	5.38	131	4.34	117	42.7	-19.3	15.1	26
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.64	103	$14.27	100	n/a	4.6	n/a	n/a
State-local revenue from charges	---	---	2.72	124	3.07	109	n/a	12.9	n/a	n/a
State-local tax revenue (total tax effort)	11.11	98	10.93	99	11.20	97	-1.6	2.5	0.8	26
Total state tax revenue (state tax effort):	5.72	92	6.17	91	6.46	95	7.9	4.7	12.9	18
Personal income tax	2.83	237	3.68	201	4.33	200	30.0	17.7	53.0	27
Sales tax	0.00	0	0.00	0	0.00	0	n/a	n/a	n/a	n/a
Other taxes	2.89	90	2.49	89	2.13	89	-13.8	-14.5	-26.3	25
Total local tax revenue (local tax effort):	5.39	106	4.75	111	5.24	112	-11.9	10.3	-2.8	19
Property tax	5.21	121	4.27	132	4.62	130	-18.0	8.2	-11.3	20
Other taxes	0.18	23	0.49	48	0.62	55	172.2	26.5	244.4	6
Representative Tax System effort (d)	n/a	101	n/a	93	n/a	97	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	51.5	93	56.5	92	57.7	97	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,544	113	$4,690	118	$5,913	109	32.3	26.1	66.8	40
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,231	115	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.36	120	4.78	111	5.06	116	-10.8	5.9	-5.6	30
Percentage of total education revenues										
From the federal government	5.5	69	9.6	98	6.6	100	n/a	n/a	n/a	n/a
From the state government	21.9	55	33.6	72	31.5	68	n/a	n/a	n/a	n/a
From local government	72.6	139	56.8	131	61.9	132	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	50.7	119	43.0	118	41.7	107	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	22.8	68	28.3	94	26.5	78	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$498.44	84	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.31	76	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	235.93	77	$264.37	87	12.1	20
AFDC spending per $100 of personal income	0.16	72	0.16	74	-1.0	21
AFDC child care spending per poor person (1992 $)	---	---	12.92	148	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	43.47	47	118.82	70	173.4	18
Medicaid spending on children per $100 of personal income	0.03	44	0.07	70	141.4	18
Other programs						
Foster care spending per poor person (1992 $)	45.12	151	42.84	79	-5.1	42
Maternal & child health spending per poor person (1992 $)	26.41	121	23.29	116	-11.8	30
Child support spending per poor person (1992 $)	12.37	126	20.45	114	65.4	38
At-risk child care spending per poor person (1992 $)	---	---	8.49	116	n/a	n/a
Adoption spending per poor person (1992 $)	1.03	32	4.09	79	296.0	10
Child welfare spending per poor person (1992 $)	3.09	116	3.19	129	3.2	21

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses

(b) Per capita income figures are from 1969, 1979 and 1991

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with "1" representing the largest positive change

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding

PENNSYLVANIA

Population and school enrollment

- 14.1% of the population was enrolled in public schools in 1992, well below the national average of 16.7%. Since 1970, enrollment has declined by 28%, more than in any other state.
- The proportion of the population under 18 was 8% below average in 1992, and the proportion of children in poverty was 14% below average.

Fiscal capacity

- Per capita income in 1992 was 3% above the national average, after growing strongly in the 1980s.
- In 1992, federal aid was slightly above average, after growing at the fifth fastest rate of any state from 1970 to 1992.

Fiscal effort and centralization

- Total tax effort was 3% below the national average in 1992, roughly the same level as in 1970 and 1980.
- State tax effort was above average in 1992 and has increased slightly since 1970, as the imposition of a personal income tax has compensated for the decline of other state taxes.
- In 1992, local taxes were 9% below average, reflecting relatively low property taxes.

Education finances

- Per pupil expenditures were 22% above the national average in 1992. Spending grew 96%, the tenth largest increase nationally since 1970. School spending relative to personal income in 1992 was 1% above average.
- Local governments supplied 51.9% of education revenues in 1992, 10% above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 18% above the national average in 1992, but only at the national average relative to personal income.
- AFDC spending per poor person and per $100 of personal income decreased between 1985 and 1992. Under both measures, it went from above the amount spent nationally to near or below it. Medicaid spending per poor person and per $100 of personal income grew from 1985 to 1992, but it also declined substantially relative to the average amount spent nationally.

- Spending for foster care and adoption services grew faster than in the rest of the nation between 1988 to 1992, while spending for all other programs grew relatively slower between 1985 and 1992. All programs had above-average spending in 1992, except for adoption services, which was well below average.

Fiscal overview and outlook for children's programs

Pennsylvania has had moderate economic growth and nearly average tax effort for the past 20 years. Though it spends more per pupil than most states, which reflects a relatively small school-age population, it spends an average amount relative to personal income. If the population is stable in the future, it is likely that the state will continue to fund education at this same level. Pennsylvania's funding for most other children's programs, including AFDC and Medicaid, is relatively generous by national standards, but has declined relative to the rest of the country. Continued large increases in childhood poverty rates would make it difficult to reverse this trend.

PENNSYLVANIA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	11.80	n/a	11.86	n/a	12.00	n/a	0.5	1.2	1.7	48
Public school enrollment (thousands)	2346.0	n/a	1968.8	n/a	1692.8	n/a	-16.1	-14.0	-27.8	50
Public school enrollment as a % of population	20.0	88	16.6	89	14.1	85	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	32.6	95	25.9	94	23.5	92	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.9	72	10.5	66	15.4	86	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,497	99	$15,719	100	$19,638	102	8.4	24.9	35.5	26
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,703	97	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	91	n/a	93	n/a	96	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	95	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.26	79	3.43	84	3.75	101	51.8	9.3	65.9	5
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	12.36	93	13.49	94	n/a	9.1	n/a	n/a
State-local revenue from charges	---	---	1.53	70	2.30	81	n/a	50.3	n/a	n/a
State-local tax revenue (total tax effort)	$10.63	94	$10.83	98	$11.19	97	1.9	3.3	5.3	16
Total state tax revenue (state tax effort):	6.24	100	6.76	100	7.04	103	8.3	4.1	12.8	19
Personal income tax	0.00	---	1.56	85	2.03	94	n/a	30.1	n/a	n/a
Sales tax	2.13	115	1.86	87	1.95	86	-12.7	4.8	-8.5	37
Other taxes	4.11	128	3.33	119	3.06	128	-19.0	-8.1	-25.5	23
Total local tax revenue (local tax effort):	4.39	87	4.07	95	4.26	91	-7.3	4.7	-3.0	21
Property tax	3.07	71	2.59	80	3.02	85	-15.6	16.6	-1.6	13
Other taxes	1.32	173	1.48	144	1.24	108	12.1	-16.2	-6.1	44
Representative Tax System effort (d)	n/a	99	n/a	104	n/a	95	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	58.7	106	62.4	102	62.9	106	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,379	108	$4,416	112	$6,613	122	30.7	49.8	95.7	10
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,168	114	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.29	96	4.28	99	4.42	101	-0.2	3.3	3.0	20
Percentage of total education revenues										
From the federal government	6.1	76	9.9	101	5.9	89	n/a	n/a	n/a	n/a
From the state government	46.3	116	41.1	88	42.3	91	n/a	n/a	n/a	n/a
From local government	47.6	91	49.0	113	51.9	110	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.0	105	40.0	109	40.6	104	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	37.9	113	29.2	97	29.4	86	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$697.00	118	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.40	100	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$422.83	138	$316.02	103	-25.3	47
AFDC spending per $100 of personal income	0.24	104	0.18	84	-22.6	40
AFDC child care spending per poor person (1992 $)	---	---	9.11	105	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	161.83	175	227.56	134	40.6	43
Medicaid spending on children per $100 of personal income	0.09	132	0.13	126	45.6	39
Other programs						
Foster care spending per poor person (1992 $)	35.51	119	82.13	151	131.3	18
Maternal & child health spending per poor person (1992 $)	27.77	127	23.34	117	-16.0	36
Child support spending per poor person (1992 $)	18.23	186	19.44	109	6.6	49
At-risk child care spending per poor person (1992 $)	---	---	13.64	187	n/a	n/a
Adoption spending per poor person (1992 $)	1.26	39	3.01	58	138.7	24
Child welfare spending per poor person (1992 $)	3.30	124	2.76	111	-16.5	38

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991, no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

RHODE ISLAND

Population and school enrollment

- 14.2% of the population was enrolled in public school in 1992, well below the national average of 16.7%.
- The proportion of the population under 18 was 12% below average in 1992, and the proportion of poor children was 25% below average.

Fiscal capacity

- Per capita income in 1992 was 1% above the national average, although when adjusted for the high cost of living, it was 10% below average.
- Federal aid was 40% above average in 1992, and increased at the ninth highest rate in the country between 1970 and 1992.

Fiscal effort and centralization

- Total tax effort was at the national average in 1992, lower than in 1980, but higher than in 1970.
- State tax revenue was also average in 1992, with an above-average reliance on the personal income tax and below average reliance on sales and other taxes. The personal income tax grew at the third highest rate of any state between 1970 and 1992. Local taxes were slightly above average in 1992, with above-average reliance on the property tax, and almost no other local taxes.

Education finances

- Spending per pupil was 21% above average in 1992, but expenditures compared to personal income were only 2% above average.
- As in most New England states, local governments contributed an above-average share of total education revenue.
- Education accounted for a below-average share of both state-local and state tax revenue.

State spending on other children's programs

- Total spending on other children's programs per poor person was 63% above the national average in 1992, but only 37% above average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both increased somewhat between 1985 and 1992, and under both measures, the 1992 level was well above the amount spent nationally. However, Medicaid spending per poor person and per $100 of personal income increased dramatically between 1985 and 1992, and went from below- to above-average spending.
- With respect to the other children's programs, only spending for child support grew faster than in the rest of the nation during the late 1980s and early 1990s.

Spending for all other programs either declined or grew slower than in the rest of the country. However, Rhode Island's adoption program remained one of the most generous in the nation in 1992, with spending nearly six times the national average.

Fiscal overview and outlook for children's programs

Rhode Island is an average-income state that has generously funded children's programs, in part because it has a small population of children, especially poor children. Recent child spending increases have been especially pronounced in education and Medicaid. For such a small state, centralization of school funding is rather low.

RHODE ISLAND

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.95	n/a	0.95	n/a	1.00	n/a	0.0	5.3	5.3	40
Public school enrollment (thousands)	180.8	n/a	154.7	n/a	142.1	n/a	-14.4	-8.1	-21.4	40
Public school enrollment as a % of population	19.4	86	16.2	87	14.2	85	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	31.6	92	25.3	92	22.5	88	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	11.7	77	10.3	64	13.5	75	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,577	100	$14,745	94	$19,451	101	1.2	31.9	33.4	31
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,367	90	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	91	n/a	84	n/a	89	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	103	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.29	116	5.33	130	5.19	140	62.0	-2.6	57.8	9
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	13.51	102	13.17	92	n/a	-2.5	n/a	n/a
State-local revenue from charges	---	---	1.90	87	1.67	59	n/a	-12.1	n/a	n/a
State-local tax revenue (total tax effort)	$10.90	96	$11.61	105	$11.50	100	6.5	-0.9	5.5	15
Total state tax revenue (state tax effort):	6.43	103	6.80	100	6.83	100	5.8	0.4	6.2	28
Personal income tax	0.52	44	1.90	104	2.50	115	265.4	31.6	380.8	3
Sales tax	2.20	119	2.09	98	2.03	90	-5.0	-2.9	-7.7	36
Other taxes	3.71	116	2.81	100	2.30	96	-24.3	-18.1	-38.0	41
Total local tax revenue (local tax effort):	4.47	88	4.81	113	4.80	102	7.6	-0.2	7.4	13
Property tax	4.42	103	4.76	147	4.74	134	7.7	-0.4	7.2	9
Other taxes	0.05	7	0.05	5	0.06	5	0.0	20.0	20.0	40
Representative Tax System effort (d)	n/a	105	n/a	123	n/a	115	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	59	107	58.6	96	59.4	100	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,414	109	$4,531	114	$6,546	121	32.7	44.5	91.7	15
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,017	111	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.09	92	4.47	104	4.44	102	9.3	-0.7	8.6	10
Percentage of total education revenues										
From the federal government	6.7	84	10.3	105	6.1	92	n/a	n/a	n/a	n/a
From the state government	38.9	97	32.7	70	39.0	84	n/a	n/a	n/a	n/a
From local government	54.4	104	57.0	131	55.0	117	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	39.6	93	34.8	95	37.0	95	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	28.0	84	21.7	72	26.4	77	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$963.98	163	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.55	137	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$532.59	174	$542.04	177	1.8	30
AFDC spending per $100 of personal income	0.25	109	0.31	143	26.1	12
AFDC child care spending per poor person (1992 $)	---	---	24.00	276	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	54.14	59	260.34	153	380.9	3
Medicaid spending on children per $100 of personal income	0.03	37	0.15	143	495.8	1
Other programs						
Foster care spending per poor person (1992 $)	61.28	205	51.85	95	-15.4	45
Maternal & child health spending per poor person (1992 $)	26.87	123	19.72	99	-26.6	45
Child support spending per poor person (1992 $)	11.65	119	25.47	143	118.7	25
At-risk child care spending per poor person (1992 $)	---	---	7.99	109	n/a	n/a
Adoption spending per poor person (1992 $)	24.34	760	29.63	576	21.8	42
Child welfare spending per poor person (1992 $)	4.57	172	2.92	118	-36.3	46

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

SOUTH CAROLINA

Population and school enrollment

- School enrollment as a proportion of the population was 17.6% in 1992, slightly above the national average of 16.7%.
- In 1992, the proportion of the population under 18 was 3% above average, and the child poverty rate was 16% above average. The child poverty rate declined more than in all but two states from 1970 to 1992.

Fiscal capacity

- Real per capita income increased 45.5% from 1970 to 1992, but was 19% below average in 1992. This was the ninth highest increase among all states.

Fiscal effort and centralization

- In 1992, total tax effort was 10% below average, after growing slightly from 1970 to 1992.
- State tax effort was only 5% above average in 1992, after being 22% above average in 1970. Increases in the personal income tax were offset by decreases in the sales and other taxes. Local tax effort, despite the second highest increase of any state from 1970 to 1992, was 31% below average in 1992.

Education finances

- South Carolina had the seventeenth highest increase in real per pupil education spending between 1970 and 1992, rising from 25% below average to 18% below average.
- However, education spending relative to personal income fell 9.5% from 1970 to 1992, and was only 7% above average in 1992.
- The state provided half of all education revenues in 1992, 9% above average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 43% below the national average in 1992, and 45% below average relative to personal income.
- AFDC spending per poor person increased 31.4% between 1985 and 1992, but spending per $100 of personal income decreased 14.6% between 1985 and 1992. Under both measures, it was about a third of the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew more than in the rest of the country from 1985 to 1992, though both were still below average.
- Spending for all other non-education programs grew faster than the national growth rate during the late 1980s and early 1990s, with spending for maternal and child health and child welfare program well above the national average in 1992.

Fiscal overview and outlook for children's programs

South Carolina, despite fairly high economic growth during the 1980s, is still a relatively low-income state that has below-average tax effort. Per pupil education growth rates outpaced the nation during the 1970s and 1980s, but are still below the national average. Non-education children's spending has increased at healthy rates since 1985, but remains well below the national average for most programs, particularly AFDC.

SOUTH CAROLINA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	2.59	n/a	3.12	n/a	3.60	n/a	20.5	15.4	39.0	17
Public school enrollment (thousands)	648.2	n/a	624.8	n/a	627.5	n/a	-3.6	0.4	-3.2	18
Public school enrollment as a % of population	25.2	112	20.2	109	17.6	106	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.9	108	29.7	107	26.5	103	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	28.7	190	16.6	104	20.8	116	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$10,629	73	$11,918	76	$15,469	81	12.1	29.8	45.5	9
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,999	89	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	64	n/a	75	n/a	83	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	82	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.05	107	4.59	112	4.59	124	50.5	0.0	50.5	10
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	13.26	100	14.63	102	n/a	10.3	n/a	n/a
State-local revenue from charges	---	---	2.80	128	4.27	151	n/a	52.5	n/a	n/a
State-local tax revenue (total tax effort)	$9.94	88	$10.46	95	$10.36	90	5.2	-1.0	4.2	20
Total state tax revenue (state tax effort):	7.61	122	7.94	117	7.14	105	4.3	-10.1	-6.2	41
Personal income tax	1.33	112	2.34	128	2.56	118	75.9	9.4	92.5	18
Sales tax	2.69	146	2.73	128	2.63	117	1.5	-3.7	-2.2	32
Other taxes	3.58	112	2.87	102	1.95	81	-19.8	-32.1	-45.5	48
Total local tax revenue (local tax effort):	2.33	46	2.51	59	3.22	69	7.7	28.3	38.2	2
Property tax	2.20	51	2.33	72	2.93	82	5.9	25.8	33.2	3
Other taxes	0.13	17	0.19	18	0.29	25	46.2	52.6	123.1	14
Representative Tax System effort (d)	n/a	97	n/a	96	n/a	90	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	76.5	138	76	124	68.9	116	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,349	75	$3,052	77	$4,436	82	29.9	45.3	88.8	17
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,995	92	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.15	115	4.72	110	4.66	107	-8.3	-1.3	-9.5	36
Percentage of total education revenues										
From the federal government	15.2	190	17.8	182	9.4	142	n/a	n/a	n/a	n/a
From the state government	59.7	150	45.0	96	50.5	109	n/a	n/a	n/a	n/a
From local government	25.1	48	37.1	85	40.1	85	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	52.6	123	36.7	100	44.3	114	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	48.4	144	26.5	88	35.8	105	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$336.28	57	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.22	55	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$80.58	26	$105.90	35	31.4	11
AFDC spending per $100 of personal income	0.08	36	0.07	32	-14.5	36
AFDC child care spending per poor person (1992 $)	---	---	2.18	25	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	32.26	35	139.28	82	331.8	6
Medicaid spending on children per $100 of personal income	0.03	48	0.09	89	180.8	10
Other programs						
Foster care spending per poor person (1992 $)	6.86	23	20.16	37	193.7	12
Maternal & child health spending per poor person (1992 $)	32.70	150	40.38	202	23.5	5
Child support spending per poor person (1992 $)	5.22	53	16.33	91	213.1	10
At-risk child care spending per poor person (1992 $)	---	---	4.17	57	n/a	n/a
Adoption spending per poor person (1992 $)	1.43	45	3.84	75	168.2	19
Child welfare spending per poor person (1992 $)	3.49	131	4.05	163	15.9	13

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

SOUTH DAKOTA

Population and school enrollment

- 18.7% of the population was enrolled in public schools in 1992, well above the national average of 16.7%.
- The proportion of the population under 18 and the proportion of children in poverty were both above average in 1992.

Fiscal capacity

- Per capita income was 14% below the national average in 1992, despite the eighth highest growth rate between 1970 and 1992.
- Federal aid was 40% above average in 1992.

Fiscal effort and centralization

- Total tax effort was 16% below the national average in 1992, and has declined 28.7% since 1970, the largest decline of any state.
- State tax effort was 27% below average in 1992 and declined 13.6% from 1970. Local tax effort was at the national average in 1992, but it declined from 53% above average in 1970, the second fastest decline of any state, due to a large drop in property taxes.

Education finances

- Per pupil expenditures were 23% below average, but spending relative to personal income was 3% above average. Since 1970, both measures have grown slower than most states.
- The state government financed 27.9% of education revenues in 1992, more than double its share from 1970, but still 40% below average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 61% below the national average in 1992, but only 51% below average relative to personal income.
- AFDC spending per poor person increased 4% between 1985 and 1992, but per $100 of personal income it fell 22.8%. Under both measures, it was below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both exceeded national growth rates between 1985 and 1992, though both were still well below average.
- Spending per poor person for foster care and adoption programs fell, but for all other programs grew during the late 1980s and early 1990s. All programs had below-average spending in 1992, except for maternal and child health and child welfare, which were well above average.

Fiscal overview and outlook for children's programs

South Dakota has greatly reduced its tax effort since 1970 and is now a below-average tax state. Despite the state's rapid economic growth, these effort reductions, when coupled with relatively high proportions of children (especially poor children) in the general population, have caused funding for most children's programs to grow slowly. If economic growth slows and these demographic trends continue, the state may have to raise additional revenues to avoid falling farther behind the national average in children's service levels.

SOUTH DAKOTA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.66	n/a	0.69	n/a	0.71	n/a	4.5	2.9	7.6	43
Public school enrollment (thousands)	166.7	n/a	133.8	n/a	131.6	n/a	-19.7	-1.6	-21.1	38
Public school enrollment as a % of population	25.0	110	19.4	105	18.7	112	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.2	106	29.4	106	28.5	111	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	18.9	125	16.9	106	20.1	112	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,241	77	$13,534	86	$16,419	86	20.4	21.3	46.1	8
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	18,043	94	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	91	n/a	90	n/a	86	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	85	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.71	165	5.90	144	5.20	140	25.3	-11.9	10.4	34
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.71	96	$11.88	83	n/a	-6.5	n/a	n/a
State-local revenue from charges	---	---	2.55	116	2.26	80	n/a	-11.4	n/a	n/a
State-local tax revenue (total tax effort)	$13.50	119	10.16	92	9.62	84	-24.7	-5.3	-28.7	50
Total state tax revenue (state tax effort):	5.74	92	5.05	75	4.96	73	-12.0	-1.8	-13.6	47
Personal income tax	0.00	0	0.00	0	0.00	0	---	---	---	---
Sales tax	2.43	132	2.75	129	2.54	113	13.2	-7.6	4.5	28
Other taxes	3.31	103	2.30	82	2.42	101	-30.5	5.2	-26.9	28
Total local tax revenue (local tax effort):	7.76	153	5.11	120	4.71	100	-34.1	-7.8	-39.3	49
Property tax	7.42	173	4.52	140	3.76	106	-39.1	-16.8	-49.3	49
Other taxes	0.34	45	0.59	58	0.95	83	73.5	61.0	179.4	9
Representative Tax System effort (d)	n/a	107	n/a	88	n/a	83	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	42.5	77	49.7	81	51.6	87	n/a	n/a	n/a	n/a

Finances for Children's Programs							Percentage change			Rank**
	1970	Index*	1980	Index*	1992	Index*	1970-80	1980-92	1970-92	1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,644	85	$3,324	84	$4,173	77	25.7	25.5	57.8	43
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,699	87	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.57	125	4.45	104	4.50	103	-20.1	1.1	-19.2	50
Percentage of total education revenues										
From the federal government	13.9	174	15.4	158	11.5	174	n/a	n/a	n/a	n/a
From the state government	13.6	34	23.0	49	27.9	60	n/a	n/a	n/a	n/a
From local government	72.5	139	61.5	142	60.6	129	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.2	106	43.4	119	40.1	103	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	14.7	44	23.4	78	26.8	78	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$232.64	39	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.20	49	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$79.49	26	$82.63	27	4.0	28
AFDC spending per $100 of personal income	0.09	40	0.07	32	-22.9	41
AFDC child care spending per poor person (1992 $)	---	---	3.98	46	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	23.65	26	87.62	51	270.5	8
Medicaid spending on children per $100 of personal income	0.03	40	0.08	72	174.9	11
Other programs						
Foster care spending per poor person (1992 $)	15.76	53	11.47	21	-27.2	49
Maternal & child health spending per poor person (1992 $)	27.08	124	30.17	151	11.4	9
Child support spending per poor person (1992 $)	4.46	46	10.24	57	129.4	19
At-risk child care spending per poor person (1992 $)	---	---	0.62	8	n/a	n/a
Adoption spending per poor person (1992 $)	2.80	87	2.65	52	-5.1	47
Child welfare spending per poor person (1992 $)	3.13	118	3.26	132	4.1	19

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

TENNESSEE

Population and school enrollment

- 16.8% of the population was enrolled in public schools in 1992, just above the national average of 16.7%.
- The proportion of the population under 18 in 1992 was 2% below average, but the child poverty rate was 16% above average.

Fiscal capacity

- Per capita income was 14% below the national average in 1992, despite having the third highest growth rate between 1970 and 1992.

Fiscal effort and centralization

- Total tax effort was 21% below average in 1992, and has declined relative to the rest of the country since 1970.
- State tax effort declined from 4% below average in 1970 to 19% below average in 1992. A decline in other state taxes offset an increase in the sales tax. Tennessee is one of only six states which does not have a broad-based state personal income tax.
- Local tax effort was 25% below average in 1992, roughly where it has been since 1970.

Education finances

- Per pupil spending in 1992 was 32% below the national average, slightly below its relative levels in 1970 and 1980. However, education spending relative to personal income fell from 7% below average in 1970 to 20% below average in 1992, the sixth largest drop of any state.
- Education revenue from the federal government was 56% above average in 1992, while state and local shares of education revenue were both below average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 48% below the national average in 1992, but only 27% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income both increased rapidly between 1985 and 1992, but under both measures, it was still well below the amount spent nationally. Medicaid spending per poor person and per $100 of personal income also both grew at faster rates than the national average from 1985 to 1992.
- Spending for all other programs grew relative to the rest of the nation during the late 1980s and early 1990s, with much higher spending for foster care, child support, and adoption spending. Even with this growth, all programs had below-average spending in 1992.

Fiscal overview and outlook for children's programs

Significant increases since 1970 have raised per capita income in Tennessee to near the national average, when adjusted for price levels. However, because of reductions in educational tax effort, especially since 1980, per pupil expenditures remain far below the national average. Spending gains in most non-education children's programs between 1985 and 1992 have outpaced national trends, with spending on Medicaid for children now approaching the national average.

TENNESSEE

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.93	n/a	4.59	n/a	5.03	n/a	16.8	9.6	28.0	21
Public school enrollment (thousands)	891.4	n/a	866.1	n/a	833.7	n/a	-2.8	-3.7	-6.5	23
Public school enrollment as a % of population	22.9	101	19.1	103	16.8	101	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.8	99	27.8	101	24.9	98	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	24.6	163	16.5	103	20.7	116	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,210	77	$12,812	82	$16,489	86	14.3	28.7	47.1	3
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,730	92	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	78	n/a	79	n/a	82	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	87	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	3.64	128	4.76	116	4.52	122	30.8	-5.0	24.2	21
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid)	---	---	$11.71	89	$12.45	87	n/a	6.3	n/a	n/a
State-local revenue from charges	---	---	2.67	122	3.40	120	n/a	27.3	n/a	n/a
State-local tax revenue (total tax effort)	$9.59	85	9.03	82	9.05	79	-5.8	0.2	-5.6	39
Total state tax revenue (state tax effort)	6.01	96	5.66	84	5.54	81	-5.8	-2.1	-7.8	44
Personal income tax	0.11	9	0.09	5	0.11	5	-18.2	22.2	0.0	39
Sales tax	2.11	114	2.95	138	3.08	137	39.8	4.4	46.0	8
Other taxes	3.79	118	2.62	93	2.35	98	-30.9	-10.3	-38.0	43
Total local tax revenue (local tax effort)	3.58	71	3.38	79	3.51	75	-5.6	3.8	-2.0	18
Property tax	2.64	61	2.17	67	2.14	60	-17.8	-1.4	-18.9	28
Other taxes	0.94	123	1.21	117	1.37	120	28.7	13.2	45.7	30
Representative Tax System effort (d)	n/a	87	n/a	84	n/a	82	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	62.7	113	62.6	102	61.2	103	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,169	69	$2,848	72	$3,692	68	31.3	29.6	70.2	33
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	4,148	77	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.14	93	3.96	92	3.50	80	-4.3	-11.6	-15.5	45
Percentage of total education revenues										
From the federal government	14.6	182	15.4	157	10.3	156	n/a	n/a	n/a	n/a
From the state government	46.1	116	42.2	90	41.1	89	n/a	n/a	n/a	n/a
From local government	39.3	75	42.4	98	38.8	83	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	42.6	100	35.8	98	34.2	88	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	36.7	109	28.5	95	28.8	85	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$307.51	52	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.30	73	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$55.11	18	$93.46	31	69.6	3
AFDC spending per $100 of personal income	0.06	28	0.09	41	40.9	8
AFDC child care spending per poor person (1992 $)	---	---	7.20	83	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	49.37	53	161.48	95	227.1	12
Medicaid spending on children per $100 of personal income	0.06	83	0.16	148	171.7	12
Other programs						
Foster care spending per poor person (1992 $)	1.48	5	13.91	26	841.1	3
Maternal & child health spending per poor person (1992 $)	18.38	84	19.13	96	4.1	15
Child support spending per poor person (1992 $)	3.89	40	8.61	48	121.4	21
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	0.35	11	1.41	27	308.7	8
Child welfare spending per poor person (1992 $)	2.40	90	2.31	93	-3.9	28

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with '1' representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

TEXAS

Population and school enrollment

- 19.6% of the population was enrolled in public schools in 1992, well above the national average of 16.7%. Student enrollment increased by about 26% from 1970 to 1992, the sixth fastest rate in the country.
- Both the proportion of the population under 18 and the proportion of children in poverty were substantially above average in 1992, the latter increasing at the tenth fastest rate in the country between 1970 and 1992.

Fiscal capacity

- Per capita income in 1992 was 9% below the national average, a relative decline from 1980.

Fiscal effort and centralization

- Total tax effort was 6% below average in 1992, an increase from both 1970 and 1980.
- State tax effort was 17% below average in 1992, and local tax effort was 11% above average. State tax effort has increased slightly over the past 20 years, as a high sales tax compensated for the lack of personal income tax. Local taxes have also increased because of increased property taxes. The tax system has become less centralized than average, with 52% of tax revenue generated by the state in 1992.

Education finances

- Per pupil expenditures in 1992 were 15% below the national average, but school spending relative to personal income in 1992 was 11% above average. Both have exceeded national growth rates between 1970 and 1992.
- In 1992, education revenues represented 43% of total state revenues, well above the national average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 59% below the national average in 1992, but only 43% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased between 1985 and 1992, but under both measures, it was well below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both grew at one of the highest rates in the country between 1985 and 1992, and spending per $100 of personal income went from 68% below average to 7% above average.
- Spending for child support, adoption programs, and maternal and child health grew faster than in the rest of the nation from the late 1980s to the early 1990s,

while spending for foster care and child welfare grew relatively slower. All programs had below-average spending in 1992.

Fiscal overview and outlook for children's programs

The decline in oil prices in the 1980s damaged Texas' ability to finance education programs. With a continued above-average proportion of children, especially poor ones, the state still spends a relatively large share of its budget on education programs. However, spending per pupil gains of the 1970s slowed over the next decade as economic growth stalled. State spending on non-education children's programs (per poor child) remains uniformly below national levels, although children's Medicaid spending increases between 1985 and 1992 were among the highest in the nation. Future children's spending increases will likely depend on economic growth or the imposition of an income tax (an unlikely event).

TEXAS

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	11.20	n/a	14.23	n/a	17.68	n/a	27.1	24.2	57.9	6
Public school enrollment (thousands)	2754.6	n/a	2872.7	n/a	3464.4	n/a	4.3	20.6	25.8	6
Public school enrollment as a % of population	24.9	110	20.7	112	19.6	120	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.7	104	29.8	108	28.5	111	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	21.7	144	14.7	92	24.0	134	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,834	88	$15,356	98	$17,440	91	19.7	13.6	35.9	24
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,165	100	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	98	n/a	124	n/a	97	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	96	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.76	97	3.07	75	3.10	84	11.2	1.0	12.3	29
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$11.50	87	$13.50	94	n/a	17.4	n/a	n/a
State-local revenue from charges	---	---	2.14	98	2.65	94	n/a	23.8	n/a	n/a
State-local tax revenue (total tax effort)	$9.55	84	9.37	85	10.85	94	-1.9	15.8	13.6	5
Total state tax revenue (state tax effort):	5.33	85	5.52	82	5.67	83	3.6	2.7	6.4	27
Personal income tax	0.00	0	0.00	0	0.00	0	---	---	---	---
Sales tax	1.49	81	2.07	97	2.85	127	38.9	37.7	91.3	2
Other taxes	3.84	120	3.45	123	2.81	117	-10.2	-18.6	-26.8	27
Total local tax revenue (local tax effort):	4.22	83	3.85	90	5.22	111	-8.8	35.6	23.7	5
Property tax	3.70	86	3.21	99	4.27	120	-13.2	33.0	15.4	7
Other taxes	0.52	69	0.63	62	0.96	84	21.2	52.4	84.6	18
Representative Tax System effort (d)	n/a	75	n/a	65	n/a	87	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	55.8	101	58.9	96	52.2	88	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,391	76	$3,338	84	$4,632	85	39.6	38.8	93.7	14
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,147	95	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.09	92	4.08	95	4.86	111	-0.2	19.1	18.8	4
Percentage of total education revenues										
From the federal government	11.5	144	11.6	118	6.8	103	n/a	n/a	n/a	n/a
From the state government	46.0	115	49.1	105	44.6	96	n/a	n/a	n/a	n/a
From local government	42.5	82	39.3	91	48.6	103	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.7	107	45.2	123	46.6	119	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	42.5	127	42.6	142	43.0	126	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$241.06	41	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.23	57	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$65.97	22	$70.55	23	7.0	25
AFDC spending per $100 of personal income	0.06	25	0.07	31	16.1	15
AFDC child care spending per poor person (1992 $)	---	---	5.66	65	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	24.93	27	118.16	69	374.0	4
Medicaid spending on children per $100 of personal income	0.02	32	0.11	107	414.5	3
Other programs						
Foster care spending per poor person (1992 $)	12.07	40	16.11	30	33.5	31
Maternal & child health spending per poor person (1992 $)	14.24	65	13.46	67	-5.5	21
Child support spending per poor person (1992 $)	2.14	22	10.57	59	394.9	2
At-risk child care spending per poor person (1992 $)	---	---	2.80	38	n/a	n/a
Adoption spending per poor person (1992 $)	0.50	16	1.40	27	180.8	17
Child welfare spending per poor person (1992 $)	2.53	95	2.34	94	-7.4	32

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

UTAH

Population and school enrollment

- 25.8% of the population was enrolled in public schools in 1992, 55% above the national average of 16.7%. The state's student population increased 51% from 1970 to 1992, the fourth highest rate in the country.
- The proportion of the population under 18 was 42% above average, but the proportion of children in poverty was 32% below average.

Fiscal capacity

- Per capita income in 1992 was 23% below the national average, a relative decline from both 1970 and 1980. Income growth of 27.5% from 1970 to 1992 was the tenth lowest in the U.S.

Fiscal effort and centralization

- Tax effort was 3% above the national average in 1992. The level was higher than 1980, but lower than in 1970.
- State tax effort was 11% above average in 1992, the same relative level as 1980, as an increase from 1980 to 1992 in the income tax was offset by declines in other taxes. Local tax effort was 11% below average, due to lower-than-average property tax and other taxes.
- The tax system was more centralized than average in 1992, with 64% of tax revenue generated by the state. This was about the same proportion as it was in 1970 and 1980.

Education finances

- Per pupil expenditures were 44% below the national average in 1992; however, school spending relative to personal income was 14% above average.
- In 1992, education revenues were 44% of total state revenues, 29% above the national average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 32% below the national average in 1992, but 42% below average relative to personal income.
- AFDC spending per poor person increased slightly between 1985 and 1992, but spending per $100 of personal income decreased slightly. Under both measures, it was well below the amount spent nationally. Medicaid spending per poor person and per $100 of personal income also grew slower than the national average from 1985 to 1992, with 1992 spending (on both indicators) well below the national average.

- Spending for foster care, maternal and child health, adoption and child welfare programs grew at faster rates than the national average from the late 1980s to the early 1990s, while spending growth for child support was relatively lower.

Fiscal overview and outlook for children's programs

Utah's high birth rate and low per capita income have led it to spend relatively little per child. Despite the state making a relatively high fiscal effort in education, per pupil expenditures are the lowest in the nation, and spending growth rates were more modest than in any other state. These same income and demographic factors, along with relatively low fiscal effort levels, contribute to low state spending per child on Medicaid and AFDC.

UTAH

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.06	n/a	1.46	n/a	1.81	n/a	37.7	24.0	70.8	5
Public school enrollment (thousands)	302.4	n/a	333.0	n/a	456.4	n/a	10.1	37.1	50.9	4
Public school enrollment as a % of population	28.9	128	23.5	127	25.8	155	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	40.0	117	36.3	131	36.4	142	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	10.6	70	10.3	64	12.2	68	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$11,558	79	$12,817	82	$14,737	77	10.9	15.0	27.5	40
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	14,737	77	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	87	n/a	86	n/a	82	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	79	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	5.52	194	5.58	136	4.56	123	1.1	-18.3	-17.4	45
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.39	109	$15.67	109	n/a	8.9	n/a	n/a
State-local revenue from charges	---	---	2.62	119	3.84	136	n/a	46.6	n/a	n/a
State-local tax revenue (total tax effort)	$12.53	111	11.78	107	11.83	103	-6.0	0.4	-5.6	40
Total state tax revenue (state tax effort):	7.95	127	7.54	111	7.60	111	-5.2	0.8	-4.4	38
Personal income tax	1.94	162	2.55	139	2.99	138	31.4	17.3	54.1	26
Sales tax	2.87	156	3.12	146	3.07	136	8.7	-1.6	7.0	27
Other taxes	3.14	98	1.88	67	1.54	64	-40.1	-18.1	-51.0	49
Total local tax revenue (local tax effort):	4.59	91	4.23	99	4.20	89	-7.8	-0.7	-8.5	27
Property tax	4.11	96	3.29	101	3.20	90	-20.0	-2.7	-22.1	31
Other taxes	0.48	63	0.95	92	0.99	87	97.9	4.2	106.3	17
Representative Tax System effort (d)	n/a	111	n/a	101	n/a	94	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	63.4	115	64	104	64.2	108	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,398	77	$2,887	73	$3,040	56	20.4	5.3	26.8	50
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	3,304	61	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.68	127	4.97	116	4.98	114	-12.5	0.2	-12.3	42
Percentage of total education revenues										
From the federal government	9.7	121	8.5	86	7.2	109	n/a	n/a	n/a	n/a
From the state government	51.7	130	52.1	111	59.3	128	n/a	n/a	n/a	n/a
From local government	38.6	74	39.4	91	33.5	71	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	49.8	117	48.7	133	44.4	114	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	45.0	134	43.3	144	44.0	129	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$404.34	68	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.23	58	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$137.49	45	$155.44	51	13.1	19
AFDC spending per $100 of personal income	0.10	46	0.09	41	-13.7	33
AFDC child care spending per poor person (1992 $)	---	---	15.80	182	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	74.73	81	122.84	72	64.4	38
Medicaid spending on children per $100 of personal income	0.06	83	0.07	68	25.5	45
Other programs						
Foster care spending per poor person (1992 $)	6.24	21	17.69	33	183.5	16
Maternal & child health spending per poor person (1992 $)	49.59	227	48.73	244	-1.7	19
Child support spending per poor person (1992 $)	19.07	195	33.62	188	76.3	33
At-risk child care spending per poor person (1992 $)	---	---	1.34	18	n/a	n/a
Adoption spending per poor person (1992 $)	1.20	37	2.38	46	99.0	30
Child welfare spending per poor person (1992 $)	5.85	220	6.51	263	11.3	15

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1968, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable

* Index is based on U.S. average = 100

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

VERMONT

Population and school enrollment

- 17.1% of the population was enrolled in public school in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was only 1% below average in 1992, but the proportion of poor children was 36% below average.

Fiscal capacity

- Per capita income in 1992 was 7% below average, but 10% below average when adjusted for the high cost of living. Income growth overall has not been exceptional, with brisk growth between 1980 and 1992 following sluggish growth in the 1970s.
- Federal aid relative to personal income was 38% above average in 1992, despite a decline of 27% between 1980 and 1992.

Fiscal effort and centralization

- Total tax effort was 12% above the national average in 1992, despite the state having had the sixth largest decrease since 1970.
- State tax effort was 11% above average in 1992, but had the third largest decrease since 1970, as declines in the income and other non-sales taxes offset an increase in the sales tax. Local taxes were 14% above average in 1992, with a nearly 50%-above-average property tax and almost no other local taxes.

Education finances

- Per pupil expenditures in 1992 were 28% above the national average, and school spending relative to personal income was 43% above average. Both grew at some of the highest rates of any state between 1970 and 1992.
- Local governments contributed a 33%-above-average share of revenue for education in 1992, while the state's share was 30% below average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 32% above the national average in 1992, but only 14% above average relative to personal income.
- AFDC spending per poor person and per $100 of personal income increased between 1985 and 1992, and under both measures in 1992, it was well above the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income, despite growing strongly from 1985 to 1992, remained below average.

- Spending for foster care and maternal and child health program fell during the late 1980s and early 1990s, while spending for all other programs rose. Nevertheless, all other programs had above-average spending in 1992.

Fiscal overview and outlook for children's programs

Despite per capita income that is below the national average and a slightly above average level of school enrollment, Vermont has relatively high education spending per pupil. It also increased per pupil spending since 1970 more than virtually any other state, with large increases in educational effort during the 1980s. Except for Medicaid, the state spends an above-average amount on non-education programs for children as well. With slower economic growth and federal aid cutbacks likely, Vermont's ability to maintain these children's financing policies may be in question.

VERMONT

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.45	n/a	0.51	n/a	0.57	n/a	13.3	11.8	26.7	20
Public school enrollment (thousands)	100.0	n/a	98.8	n/a	97.1	n/a	-1.2	-1.7	-2.9	17
Public school enrollment as a % of population	22.9	101	19.5	105	17.1	103	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.3	103	27.9	101	25.4	99	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	11.5	76	12.1	76	11.5	64	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$12,892	88	$13,465	86	$17,811	93	4.4	32.3	38.2	19
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	17,292	90	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	94	n/a	85	n/a	105	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	88	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	4.93	173	7.04	172	5.12	138	42.8	-27.3	3.9	37
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.92	105	$15.71	110	n/a	12.9	n/a	n/a
State-local revenue from charges	---	---	2.15	98	2.82	100	n/a	31.2	n/a	n/a
State-local tax revenue (total tax effort)	$14.20	126	11.78	107	12.89	112	-17.0	9.4	-9.2	44
Total state tax revenue (state tax effort):	9.17	147	6.81	101	7.58	111	-25.7	11.3	-17.3	48
Personal income tax	2.96	248	2.13	116	2.69	124	-28.0	26.3	-9.1	41
Sales tax	1.16	63	1.04	49	1.56	69	-10.3	50.0	34.5	15
Other taxes	5.05	158	3.64	130	3.32	139	-27.9	-8.8	-34.3	38
Total local tax revenue (local tax effort):	5.03	99	4.95	116	5.34	114	-1.6	7.9	6.2	14
Property tax	4.94	115	4.92	152	5.29	149	-0.4	7.5	7.1	10
Other taxes	0.09	12	0.04	3	0.05	4	-55.6	25.0	-44.4	48
Representative Tax System effort (d)	n/a	119	n/a	104	n/a	97	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	64.6	117	57.9	94	58.8	99	n/a	n/a	n/a	n/a

Finances for Children's Programs							Percentage change			Rank**
	1970	Index*	1980	Index*	1992	Index*	1970-80	1980-92	1970-92	1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,092	99	$3,479	88	$6,944	128	12.5	99.6	124.6	3
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,855	126	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.35	120	4.86	113	6.24	143	-9.2	28.4	16.6	5
Percentage of total education revenues										
From the federal government	5.9	74	8.8	89	5.2	79	n/a	n/a	n/a	n/a
From the state government	40.3	101	28.7	61	32.3	70	n/a	n/a	n/a	n/a
From local government	53.8	103	62.5	144	62.5	133	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	46.2	108	43.4	119	46.0	118	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.6	91	23.6	79	26.8	79	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$780.00	132	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.46	114	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$380.03	124	$448.68	147	18.1	16
AFDC spending per $100 of personal income	0.20	90	0.26	121	28.9	11
AFDC child care spending per poor person (1992 $)	---	---	17.05	196	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	73.41	79	142.86	84	94.6	29
Medicaid spending on children per $100 of personal income	0.04	58	0.08	80	112.5	26
Other programs						
Foster care spending per poor person (1992 $)	79.28	265	76.86	141	-3.1	41
Maternal & child health spending per poor person (1992 $)	53.81	246	37.12	186	-31.0	47
Child support spending per poor person (1992 $)	11.84	121	25.17	141	112.6	27
At-risk child care spending per poor person (1992 $)	---	---	7.59	104	n/a	n/a
Adoption spending per poor person (1992 $)	9.86	308	20.94	407	112.3	27
Child welfare spending per poor person (1992 $)	2.59	97	3.73	151	44.1	4

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

VIRGINIA

Population and school enrollment

- 16.2% of the population was enrolled in public schools in 1992, slightly below the national average of 16.7%.
- The proportion of the population under 18 was 5% below average in 1992, while the proportion of children in poverty was 27% below the national average. The drop in childhood poverty was the second largest decline of any state.

Fiscal capacity

- Per capita income was 5% above average in 1992, and had the second highest growth rate of any state between 1970 and 1992.

Fiscal effort and centralization

- Tax effort was 13% below average in 1992, and has grown at about the national average since 1970.
- State tax effort was 19% below average in 1992. Growth in the personal income tax has been more than offset by decline in the sales and other taxes since 1970.
- By contrast, local tax effort has increased from 24% below average in 1970 to 4% below average in 1992. This was the eighth largest increase in the country and was driven by a large increase in the property tax.

Education finances

- Education spending per pupil was 10% below average in 1992, slightly closer to the national average than in 1970 and 1980. By contrast, spending on education relative to personal income fell from 3% below average in 1970 to 9% below average in 1992.
- Education revenues from localities were 33% above average in 1992. Localities have increased their share since 1970, while the state and federal governments have reduced their shares.

State spending on other children's programs

- Total spending on other children's programs per poor person was 13% below the national average in 1992, but 44% below average relative to personal income.
- AFDC spending per poor person increased slightly between 1985 and 1992, but per $100 of personal income decreased slightly. Under both measures, it was well below the amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income increased at some of the highest rates in the country from 1985 to 1992, and spending per poor person was above average, though relative to personal income it was still below average.

- Spending for all programs, except maternal and child health, grew rapidly during the late 1980s and early 1990s. All programs had above-average spending in 1992, except for foster care and adoption services, which were well below average.

Fiscal overview and outlook for children's programs

Virginia has enjoyed significant economic growth over the last two decades. This was largely due to the vitality of the northern Virginia suburbs of Washington, D.C. Though state tax effort has fallen, local tax effort (especially the property tax) has increased. Even so, total tax effort is below average, as is fiscal effort in support of both education and non-education children's programs. Spending on AFDC and some of the smaller children's programs remains below average, despite some large increases in non-education programs, particularly Medicaid, in the late 1980s.

VIRGINIA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	4.65	n/a	5.35	n/a	6.39	n/a	15.1	19.4	37.4	18
Public school enrollment (thousands)	1076.7	n/a	1031.4	n/a	1016.2	n/a	-4.2	-1.5	-5.6	22
Public school enrollment as a % of population	23.3	103	19.4	104	16.2	97	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.2	100	27.1	98	24.3	95	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	18.0	119	11.8	74	13.0	73	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,457	92	$15,205	97	$20,074	105	13.0	32.0	49.2	2
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	20,910	109	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	86	n/a	95	n/a	103	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	105	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.52	88	3.71	91	2.34	63	47.2	-36.9	-7.1	42
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.04	91	$12.87	90	n/a	6.9	n/a	n/a
State-local revenue from charges	---	---	2.20	100	2.82	100	n/a	28.2	n/a	n/a
State-local tax revenue (total tax effort)	$9.74	86	9.84	89	10.05	87	1.0	2.1	3.2	23
Total state tax revenue (state tax effort):	5.88	94	5.90	87	5.51	81	0.3	-6.6	-6.3	43
Personal income tax	1.74	146	2.37	130	2.60	120	36.2	9.7	49.4	29
Sales tax	1.29	70	1.28	60	1.23	55	-0.8	-3.9	-4.7	34
Other taxes	2.85	89	2.25	80	1.67	70	-21.1	-25.8	-41.4	45
Total local tax revenue (local tax effort):	3.85	76	3.94	92	4.48	96	2.3	13.7	16.4	8
Property tax	2.67	62	2.66	82	3.27	92	-0.4	22.9	22.5	4
Other taxes	1.18	154	1.28	125	1.21	106	8.5	-5.5	2.5	41
Representative Tax System effort (d)	n/a	90	n/a	88	n/a	91	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	60.4	109	60.0	98	54.8	92	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,713	87	$3,432	87	$4,880	90	26.5	42.2	79.9	26
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,304	98	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.34	97	4.05	94	3.96	91	-6.7	-2.2	-8.8	34
Percentage of total education revenues										
From the federal government	14.1	176	11.0	112	6.0	91	n/a	n/a	n/a	n/a
From the state government	35.2	88	39.6	85	32.1	69	n/a	n/a	n/a	n/a
From local government	50.7	97	49.4	114	62.0	133	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	45.2	106	41.2	112	40.0	102	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	30.6	91	30.5	102	24.6	72	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$513.52	87	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.23	56	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	$222.33	73	$223.90	73	0.7	33
AFDC spending per $100 of personal income	0.11	50	0.10	45	-12.8	30
AFDC child care spending per poor person (1992 $)	---	---	14.38	165	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	36.66	40	183.90	108	401.6	1
Medicaid spending on children per $100 of personal income	0.02	27	0.08	77	334.3	4
Other programs						
Foster care spending per poor person (1992 $)	7.64	26	15.26	28	99.6	21
Maternal & child health spending per poor person (1992 $)	30.93	142	29.04	145	-6.1	23
Child support spending per poor person (1992 $)	6.27	64	27.26	153	334.8	4
At-risk child care spending per poor person (1992 $)	---	---	13.06	179	n/a	n/a
Adoption spending per poor person (1992 $)	1.15	36	3.38	66	194.8	16
Child welfare spending per poor person (1992 $)	0.97	37	3.33	134	242.1	1

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

WASHINGTON

Population and school enrollment

- 17.3% of the population was enrolled in public school in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was 1% above average, but the proportion of poor children was 22% below average, despite growing at the fifth highest rate nationally from 1970 to 1992.

Fiscal capacity

- Per capita income in 1992 was 5% above average, slightly less when adjusted for cost of living. Income growth per capita was relatively slow from 1970 to 1992.

Fiscal effort and centralization

- Tax effort in 1992 was 5% below average, and has fallen slightly since 1970.
- State taxes were 25% above the national average in 1992. Although there was no personal income tax, the sales tax was more than double the national average, and other state taxes were also high.
- Local taxes were 33% below average in 1992, caused by a property tax that was well below average in 1992 and has fallen since 1970.
- The tax system was 31% more centralized than average, with the state raising 78% of tax revenue in 1992.

Education finances

- Spending per pupil and per $100 of personal income were both 3% below average in 1992. Spending per pupil grew at one of the slowest rates in the nation from 1970 to 1992, while spending per $100 personal income actually fell.
- The state contributed a 59%-above-average share of total education revenues in 1992, even higher than the levels of 1970 and 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was 46% above the national average in 1992, but only 9% above average relative to personal income.
- AFDC spending per poor person increased between 1985 and 1992, and per $100 of personal income decreased slightly. Under both measures, it was well above the average amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both increased from 1985 to 1992, though spending relative to personal income was still slightly below average.
- Spending for all other programs, except maternal and child health, increased from the late 1980s to the early 1990s. All programs had above-average spending in 1992, except for foster care, which was well below average.

Fiscal overview and outlook for children's programs

With above-average per capita income and enrollment, Washington makes a slightly-below-average fiscal effort in education to attain its slightly below average per pupil expenditures. The state has maintained a very low rate of per pupil expenditure growth, as spending in relation to personal income declined precipitously during both the 1970s and 1980s. If enrollments rise sharply in the future and the state wishes to maintain its current level of per pupil spending, it may have to decide between a lesser level of centralization in school funding (likely funded by an increase in local property taxes) or instituting an income tax, since sales and other state taxes are already very high. By contrast, spending on non-education programs is already relatively high, though with an increase in the number of poor children and federal aid reductions, Washington may have to reduce per child spending somewhat.

WASHINGTON

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	3.41	n/a	4.13	n/a	5.14	n/a	21.1	24.5	50.7	12
Public school enrollment (thousands)	820.5	n/a	768.9	n/a	869.3	n/a	-6.3	13.1	5.9	13
Public school enrollment as a % of population	24.5	109	19.2	103	17.3	104	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	34.0	99	26.9	97	25.9	101	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	9.8	65	9.8	61	14.0	78	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$15,540	107	$17,044	109	$20,163	105	9.7	18.3	29.7	34
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,963	104	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	112	n/a	103	n/a	108	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	102	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.94	103	3.88	95	3.04	82	32.0	-21.6	3.4	38
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$12.79	97	$13.90	97	n/a	8.7	n/a	n/a
State-local revenue from charges	---	---	2.39	109	3.00	106	n/a	25.5	n/a	n/a
State-local tax revenue (total tax effort)	11.11	98	10.40	94	10.90	95	-6.4	4.8	-1.9	29
Total state tax revenue (state tax effort):	7.56	121	7.43	110	8.50	125	-1.7	14.4	12.4	20
Personal income tax	0.00	0	0.00	0	0.00	0	---	---	---	---
Sales tax	4.02	218	4.14	194	5.04	224	3.0	21.7	25.4	17
Other taxes	3.54	110	3.29	117	3.45	144	-7.1	4.9	-2.5	9
Total local tax revenue (local tax effort):	3.55	70	2.97	70	3.16	67	-16.3	6.4	-11.0	31
Property tax	3.07	71	1.85	57	1.93	54	-39.7	4.3	-37.1	43
Other taxes	0.48	63	1.12	109	1.24	108	133.3	10.7	158.3	12
Representative Tax System effort (d)	n/a	106	n/a	94	n/a	99	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	68.0	123	71.4	116	78.0	131	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,506	112	$4,476	113	$5,271	97	27.7	17.8	50.3	47
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,368	99	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.15	115	4.65	108	4.21	97	-9.7	-9.5	-18.3	49
Percentage of total education revenues										
From the federal government	7.3	91	9.0	92	5.8	88	n/a	n/a	n/a	n/a
From the state government	55.8	140	69.5	149	73.9	159	n/a	n/a	n/a	n/a
From local government	36.9	71	21.5	50	20.3	43	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	46.8	110	47.5	130	38.9	100	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	41.3	123	50.8	169	43.0	126	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$863.87	146	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.44	109	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	486.16	159	$517.29	169	6.4	26
AFDC spending per $100 of personal income	0.30	134	0.26	121	-13.5	31
AFDC child care spending per poor person (1992 $)	---	---	25.12	289	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	100.19	108	194.41	114	94.0	30
Medicaid spending on children per $100 of personal income	0.06	91	0.10	94	57.8	37
Other programs						
Foster care spending per poor person (1992 $)	19.52	65	34.86	64	78.6	24
Maternal & child health spending per poor person (1992 $)	22.13	101	20.12	101	-9.0	28
Child support spending per poor person (1992 $)	17.37	178	49.15	275	182.9	13
At-risk child care spending per poor person (1992 $)	---	---	13.19	181	n/a	n/a
Adoption spending per poor person (1992 $)	1.84	57	6.64	129	261.9	14
Child welfare spending per poor person (1992 $)	2.71	102	3.07	124	13.6	14

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

WEST VIRGINIA

Population and school enrollment

- 17.8% of the population was enrolled in public schools in 1992, slightly above the national average of 16.7%.
- The proportion of the population under 18 was 3% below average in 1992, but the proportion of children in poverty was 45% above the national average, after being 6% below average in 1980.

Fiscal capacity

- Per capita income was 24% below average in 1992, despite an increase of 39% since 1970.

Fiscal effort and centralization

- Tax effort was 1% below average in 1992, and has grown at a slightly-above-average rate since 1970.
- State tax effort was 32% above average in 1992. Strong growth in the personal income tax has offset a decrease in the sales tax since 1970. Revenue in the state was one of the most centralized in the country, with nearly 80% of total revenue coming from the state.
- By contrast, local tax effort has declined from 43% below average in 1970 to 47% below average in 1992.

Education finances

- Education spending per pupil was 6% below average in 1992 (8% above average after adjusting for price levels). It nearly doubled from 1970 to 1992, the eighth fastest growth rate of any state.
- Education spending relative to personal income also grew at a high rate, going from 16% above average in 1970 to 32% above average in 1992.
- Revenues from the state made up more than two-thirds of total education revenues in 1992, 47% above average. More than half of all state and local revenues went to education in 1992, 33% above the national average.

State spending on other children's programs

- Total spending on other children's programs per poor person was 66% below the national average in 1992, but only 30% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income decreased between 1985 and 1992 and were among the lowest amounts spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income

both grew from 1985 to 1992, and though spending per person was 52% below average, spending relative to personal income was 10% above average.

- Spending for maternal and child health and child support programs increased from the late 1980s to the early 1990s, while spending for all other programs declined or stayed the same. All programs had below-average spending in 1992, except for maternal and child health, which was somewhat above average.

Fiscal overview and outlook for children's programs

West Virginia is a poor state, but it spends a higher share of government revenues on education than any other state, so that per pupil spending is actually higher than the national average when adjusted for price levels. It also increased education spending at rates considerably above the national average since 1970. However, it funds most non-education children's programs at levels far below average. Given likely future reductions in federal support for these non-education programs, West Virginia may need to reduce education spending in order to fund other children's programs.

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WEST VIRGINIA

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	1.75	n/a	1.95	n/a	1.81	n/a	11.4	-7.2	3.4	46
Public school enrollment (thousands)	401.4	n/a	388.0	n/a	320.2	n/a	-3.3	-17.5	-20.2	36
Public school enrollment as a % of population	23.0	102	20.0	108	17.8	107	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	33.3	97	28.3	102	24.7	97	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	24.3	161	15.0	94	25.9	145	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$10,572	73	$12,670	81	$14,685	76	19.8	15.9	38.9	17
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	16,115	84	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	75	n/a	94	n/a	77	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	74	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	5.29	186	5.72	139	5.62	152	8.1	-1.7	6.2	36
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$13.30	101	$14.42	101	n/a	8.4	n/a	n/a
State-local revenue from charges	---	---	2.30	105	3.04	108	n/a	32.2	n/a	n/a
State-local tax revenue (total tax effort)	10.87	96	11.00	100	11.38	99	1.2	3.5	4.7	18
Total state tax revenue (state tax effort):	7.97	128	8.65	128	9.03	132	8.5	4.4	13.3	17
Personal income tax	0.83	69	1.79	98	2.35	109	115.7	31.3	183.1	8
Sales tax	3.76	204	4.24	199	3.06	136	12.8	-27.8	-18.6	42
Other taxes	3.38	105	2.61	93	3.62	151	-22.8	38.7	7.1	6
Total local tax revenue (local tax effort):	2.90	57	2.36	55	2.47	53	-18.6	4.7	-14.8	34
Property tax	2.53	59	1.89	58	2.01	57	-25.3	6.3	-20.6	30
Other taxes	0.37	48	0.47	46	0.46	40	27.0	-2.1	24.3	36
Representative Tax System effort (d)	n/a	96	n/a	82	n/a	102	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	73.3	133	78.6	128	79.3	134	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$2,567	82	$3,345	85	$5,109	94	30.3	52.7	99.0	8
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	5,872	108	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	5.16	116	4.81	112	5.74	132	-6.8	19.3	11.2	7
Percentage of total education revenues										
From the federal government	13.6	169	11.1	113	7.7	117	n/a	n/a	n/a	n/a
From the state government	52.9	133	58.9	126	68.3	147	n/a	n/a	n/a	n/a
From local government	33.5	64	30.0	69	24.1	51	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	46.1	108	42.1	115	52.0	133	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	38.5	115	35.5	118	49.1	144	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$200.15	34	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.28	70	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	91.50	30	$75.71	25	-17.3	45
AFDC spending per $100 of personal income	0.15	65	0.11	49	-27.2	43
AFDC child care spending per poor person (1992 $)	---	---	2.34	27	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	40.65	44	81.06	48	99.4	28
Medicaid spending on children per $100 of personal income	0.07	95	0.11	110	75.4	30
Other programs						
Foster care spending per poor person (1992 $)	13.82	46	6.44	12	-53.4	50
Maternal & child health spending per poor person (1992 $)	21.73	100	22.28	111	2.5	16
Child support spending per poor person (1992 $)	2.66	27	10.04	56	277.1	6
At-risk child care spending per poor person (1992 $)	---	---	0.00	0	n/a	n/a
Adoption spending per poor person (1992 $)	0.33	10	0.24	5	-26.5	49
Child welfare spending per poor person (1992 $)	2.05	77	2.05	83	0.0	22

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

WISCONSIN

Population and school enrollment

- 16.5% of the population was enrolled in public school in 1992, just below the national average of 16.7%.
- The proportion of the population under 18 was 3% above average in 1992, but the proportion of children in poverty was 18% below average. However, the child poverty grew at the eleventh fastest rate from 1970 to 1992.

Fiscal capacity

- Per capita income in 1992 was 6% below average, a relative decrease from both 1970 and 1980. Income growth has been relatively slow compared to the rest of the country.

Fiscal effort and centralization

- Total tax effort was 14% above average in 1992, higher than 1980, but not as high as in 1970.
- State taxes were 21% above average in 1992, essentially the same level as in 1970 and 1980. Local taxes were 1% above average, higher than in 1980, but much lower than they had been in 1970. In 1992, the property tax was much higher than average, while other local taxes were quite low.

Education finances

- Spending per pupil was 13% above average in 1992, and expenditures compared to personal income were 19% above average. Both levels have risen since 1970.
- An above-average share of education revenues came from local governments, but the state's contribution increased between 1970 and 1992.

State spending on other children's programs

- Total spending on other children's programs per poor person was 10% above the national average in 1992, but 7% below average relative to personal income.
- AFDC spending per poor person and per $100 of personal income decreased sharply between 1985 and 1992. Both measures went from well above the amount spent nationally in 1985 to closer to average in 1992. By contrast, Medicaid spending per poor person and per $100 of personal income both grew from 1985 to 1992, though both were still below average.
- Spending for all other programs, except maternal and child health and child welfare, were at lower relative levels in 1992 than they were in 1985 or 1988. All programs had above-average spending in 1992, except for foster care, which was slightly below average.

Fiscal overview and outlook for children's programs

Despite slow economic growth, Wisconsin continues to spend more than average on education. Property tax effort, which declined in the 1970s, has increased since then. Until 1995, school revenue was decentralized, with state government spending considerably less on education than average. A school finance reform enacted in 1995 will shift school costs from local property taxes to the state, but it will probably squeeze funding of other programs, including those for children. With respect to non-education children's programs, the recent state welfare reform program caused a large decline in AFDC spending.

WISCONSIN

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	4.42	n/a	4.71	n/a	4.99	n/a	6.6	5.9	12.9	33
Public school enrollment (thousands)	980.1	n/a	957.8	n/a	814.7	n/a	-12.5	-5.0	-16.9	33
Public school enrollment as a % of population	22.4	99	18.4	99	16.5	99	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	35.8	105	28.5	103	26.3	103	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	8.9	59	8.7	54	14.6	82	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$14,046	96	$15,640	100	$17,970	94	11.3	14.9	27.9	37
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,117	100	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	94	n/a	95	n/a	90	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	94	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	2.25	79	4.26	104	3.61	98	89.3	-15.3	60.4	7
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$14.70	111	$16.10	112	n/a	9.5	n/a	n/a
State-local revenue from charges	---	---	2.78	127	3.04	107	n/a	9.4	n/a	n/a
State-local tax revenue (total tax effort)	13.96	123	11.92	108	13.06	114	-14.6	9.6	-6.4	41
Total state tax revenue (state tax effort):	8.28	133	8.04	119	8.24	121	-2.9	2.5	-0.5	33
Personal income tax	3.04	255	3.41	186	3.50	162	12.2	2.6	15.1	37
Sales tax	1.69	92	2.04	96	2.37	105	20.7	16.2	40.2	11
Other taxes	3.54	111	2.58	92	2.36	98	-27.1	-8.5	-33.3	36
Total local tax revenue (local tax effort):	5.68	112	3.88	91	4.75	101	-31.7	22.4	-16.4	37
Property tax	5.61	131	3.82	118	4.56	128	-31.9	19.4	-18.7	27
Other taxes	0.07	10	0.06	6	0.19	17	-14.3	216.7	171.4	11
Representative Tax System effort (d)	n/a	124	n/a	116	n/a	118	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	59.3	107	67.4	110	63.1	106	n/a	n/a	n/a	n/a

Finances for Children's Programs

	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,383	108	$4,315	109	$6,139	113	27.5	42.3	81.5	23
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,658	123	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	4.83	108	4.56	106	5.17	119	-5.6	13.4	7.0	13
Percentage of total education revenues										
From the federal government	4.6	57	5.6	57	4.4	67	n/a	n/a	n/a	n/a
From the state government	30.1	75	37.3	80	40.2	87	n/a	n/a	n/a	n/a
From local government	65.3	125	57.0	131	55.3	118	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	38.5	90	39.9	109	40.1	103	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	20.5	61	23.4	78	26.5	78	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$648.72	110	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.38	93	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	606.86	198	$366.47	120	-39.6	49
AFDC spending per $100 of personal income	0.39	174	0.21	97	-46.3	50
AFDC child care spending per poor person (1992 $)	---	---	12.24	141	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	78.23	85	144.83	85	85.1	34
Medicaid spending on children per $100 of personal income	0.05	74	0.08	80	64.6	34
Other programs						
Foster care spending per poor person (1992 $)	42.27	141	53.29	98	26.1	33
Maternal & child health spending per poor person (1992 $)	28.83	132	26.30	132	-8.8	26
Child support spending per poor person (1992 $)	15.96	163	25.90	145	62.3	39
At-risk child care spending per poor person (1992 $)	---	---	9.35	128	n/a	n/a
Adoption spending per poor person (1992 $)	6.23	195	6.97	136	11.9	45
Child welfare spending per poor person (1992 $)	3.53	133	3.38	136	-4.4	30

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

WYOMING

Population and school enrollment

- 22.3% of the population was enrolled in public schools in 1992, well above the national average of 16.7%. The state's student population increased by 18% from 1970 to 1992, the eighth fastest rate in the country.
- The proportion of the population under 18 was 17% above average in 1992, but the proportion of children in poverty was 21% below average, despite increasing nearly 80% from 1980 to 1992.

Fiscal capacity

- Per capita income in 1992 was 5% below the national average, a large relative decline from 1980.

Fiscal effort and centralization

- Total tax effort was 17% above average in 1992, despite a decline in both state and local taxes per $100 of personal income during the 1980s.
- State tax effort was also 17% above average in 1992, as a reduction in the sales tax since 1980 was offset by an increase in other taxes. Local taxes were 12% above average, despite a large drop in property tax effort between 1980 and 1992.

Education finances

- Per pupil expenditures in 1992 were 7% above the national average, and school spending relative to personal income in 1992 was nearly 50% above average. Both have increased relative to most of the rest of the county from 1970 to 1992.
- In 1992, education revenues represented 49% of total state revenues, 43% above the national average, and more than double the proportion in 1980.

State spending on other children's programs

- Total spending on other children's programs per poor person was 21% below the national average in 1992, but 35% below average relative to personal income.
- AFDC spending per poor person increased between 1985 and 1992, though spending per $100 of personal income decreased slightly between 1985 and 1992. Under both measures, it was well below the average amount spent nationally. By contrast, Medicaid spending per poor person and per $100 of personal income both exceeded national growth rates between 1985 and 1992. In 1992, both were nearly at the national average.
- Spending for all other programs, except foster care, was relatively higher in 1992 than in 1985 or 1988. All programs had below-average spending in 1992, except for maternal and child health and child welfare, which were well above the national average.

Fiscal overview and outlook for children's programs

The decline in oil prices in the 1980s impaired Wyoming's ability to finance education programs. Yet, by devoting much larger budget shares to education, the state has been able to maintain relatively high per pupil funding levels. For non-education programs, Wyoming spends a below-average amount on most programs, though it has greatly increased spending on Medicaid. Assuming energy production declines and federal aid cutbacks, Wyoming will need to diversify its current revenues, either by adopting an income tax or increasing other taxes, in order to maintain its service levels.

WYOMING

Fiscal and Demographic Indicators	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Population and school enrollment										
Population (millions)	0.33	n/a	0.47	n/a	0.47	n/a	42.4	0.0	42.4	16
Public school enrollment (thousands)	86.4	n/a	95.4	n/a	102.1	n/a	10.4	7.0	18.2	8
Public school enrollment as a % of population	26.3	116	21.1	114	22.3	134	n/a	n/a	n/a	n/a
Percentage of population under 18 (a)	36.1	106	30.4	110	29.9	117	n/a	n/a	n/a	n/a
Percentage of children in poverty (a)	11.8	78	7.9	49	14.1	79	n/a	n/a	n/a	n/a
Fiscal capacity										
Per capita income (1991 $) (b)	$13,473	92	$17,732	113	$18,295	95	31.6	3.2	35.8	25
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	19,258	100	n/a	n/a	n/a	n/a
Representative Tax System capacity (d)	n/a	141	n/a	196	n/a	134	n/a	n/a	n/a	n/a
Total Taxable Resources (c)	n/a	---	n/a	---	n/a	106	n/a	n/a	n/a	n/a
Total federal aid per $100 personal income	7.27	255	5.99	146	8.08	218	-17.6	34.9	11.1	31
Fiscal Effort										
Revenue per $100 of personal income										
Total state & local revenue (excl. federal aid):	---	---	$17.50	132	$16.83	113	n/a	-3.8	n/a	n/a
State-local revenue from charges	---	---	3.17	145	3.87	137	n/a	22.1	n/a	n/a
State-local tax revenue (total tax effort)	12.44	110	14.33	130	12.96	117	15.2	-9.6	4.2	21
Total state tax revenue (state tax effort):	7.29	117	8.44	125	7.95	117	15.8	-5.8	9.1	25
Personal income tax	0.00	0	0.00	0	0.00	0	---	---	---	---
Sales tax	2.67	145	3.55	166	2.25	100	33.0	-36.6	-15.7	39
Other taxes	4.62	144	4.89	174	5.70	238	5.8	16.6	23.4	3
Total local tax revenue (local tax effort):	5.15	102	5.89	138	5.25	112	14.4	-10.9	1.9	15
Property tax	4.98	116	5.15	159	4.46	126	3.4	-13.4	-10.4	19
Other taxes	0.17	23	0.74	72	0.79	69	335.3	6.8	364.7	4
Representative Tax System effort (d)	n/a	79	n/a	74	n/a	81	n/a	n/a	n/a	n/a
Fiscal centralization										
State tax revenue as a % of total state-local tax revenue	58.6	106	58.9	96	61.3	103	n/a	n/a	n/a	n/a

Finances for Children's Programs	1970	Index*	1980	Index*	1992	Index*	Percentage change 1970-80	Percentage change 1980-92	Percentage change 1970-92	Rank** 1970-92
Education finances										
Expenditures per pupil (1992 $)	$3,280	105	$4,402	111	$5,812	107	34.2	32.0	77.2	28
Adjusted for price levels (U.S.=100) (c)	---	---	---	---	6,144	113	n/a	n/a	n/a	n/a
Expenditures per $100 of personal income	6.00	135	4.91	114	6.52	149	-18.2	32.8	8.7	9
Percentage of total education revenues										
From the federal government	8.5	106	5.6	57	5.4	82	n/a	n/a	n/a	n/a
From the state government	36.9	92	34.2	73	53.4	115	n/a	n/a	n/a	n/a
From local government	54.6	105	60.2	139	41.2	88	n/a	n/a	n/a	n/a
State-local education revenue							n/a	n/a	n/a	n/a
as a % of total state-local tax revenue	47.7	112	37.9	104	51.3	131	n/a	n/a	n/a	n/a
State education revenue										
as a % of total state tax revenue	32.8	98	23.3	78	48.6	143	n/a	n/a	n/a	n/a

State spending on other children's programs (e)	1985***	Index*	1992	Index*	Percentage change **** 1985-92	Rank** 1985-92
Total spending						
Total spending per poor person (1992 $)	---	---	$469.36	79	n/a	n/a
Total spending per $100 of personal income (1992$)	---	---	0.26	65	n/a	n/a
AFDC						
AFDC spending per poor person (1992 $)	176.82	58	$201.21	66	13.8	18
AFDC spending per $100 of personal income	0.12	53	0.11	52	-6.6	24
AFDC child care spending per poor person (1992 $)	---	---	18.88	217	n/a	n/a
Medicaid						
Medicaid spending on children per poor person (1992 $)	45.71	49	173.47	102	279.5	7
Medicaid spending on children per $100 of personal income	0.03	45	0.10	93	211.6	7
Other programs						
Foster care spending per poor person (1992 $)	17.35	58	18.27	34	5.3	40
Maternal & child health spending per poor person (1992 $)	32.51	149	32.44	162	-0.2	17
Child support spending per poor person (1992 $)	4.85	50	15.12	85	211.5	11
At-risk child care spending per poor person (1992 $)	---	---	4.00	55	n/a	n/a
Adoption spending per poor person (1992 $)	0.60	19	1.25	24	107.7	28
Child welfare spending per poor person (1992 $)	2.61	98	4.73	191	81.6	2

(a) Poverty and population under 18 figures are from 1970, 1980 and 1990 decennial censuses.

(b) Per capita income figures are from 1969, 1979 and 1991.

(c) Per capita income adjusted for price levels and Total Taxable Resources are available only for 1991.

(d) RTS years are 1967, 1980 and 1991; no figures are available for 1970 or 1992.

(e) Only includes state spending for which federal matching dollars are generated. Total spending may exceed this level.

n/a = not applicable, --- = unavailable.

* Index is based on U.S. average = 100.

** Rankings are of the percentage change with "1" representing the largest positive change.

*** Data are for 1988 for foster care and adoption spending.

**** May differ from preceding row data due to rounding.

DATA DEFINITIONS AND SOURCES

This chapter specifies how the 43 indicators included in the state profiles were calculated, and gives the data sources used in those calculations. In addition, it provides definitions for other terms used in the profiles. The entries are organized in the same order as the indicators appear in the data profiles.

Population and School Enrollment

Population

The total number of residents of a state. Data are as of April 1 in 1970 and 1980 and as of July 1 in 1992.

Source: U.S. Bureau of the Census, Current Population Reports {year} (U.S. Government Printing Office, {year}).

School enrollment

The number of pupils enrolled in elementary-secondary schools in the Fall semester. Data are for school years 1969-70, 1979-80, and 1991-92.

Source: U.S. Department of Education, National Center for Education Statistics (NCES), Digest of Education Statistics 1994 (Washington, D.C.: U.S. Government Printing Office, October 1994), pp. 53-57; and U.S. Department of Education, Statistics of Public Elementary and Secondary Day Schools {year} and common Core of Data Surveys as provided by Dr. Vance Grant of NCES.

School enrollment as a percentage of the population

School enrollment in school years 1969-70, 1979-80, and 1991-92 divided by total population as of April 1, 1970, April 1, 1980, and July 1, 1992, respectively.

Sources: See entries under "School enrollment" and "Population" above.

Percentage of population under 18

Number of children under age 18 divided by total population. Data are for 1970, 1980, and 1990.

Source: U.S. Bureau of the Census, Census of Population and Housing: Summary of Social, Economic and Housing Characteristics, 1970, 1980, and 1990.

Percentage of children in poverty

Number of children under age 18 in households with income below the poverty line divided by the total number of children under age 18. Data are for 1970, 1980, and 1990.

Source: See entry under "Percentage of population under 18" above.

Fiscal Capacity

The potential ability of state and local governments to pay for services.

Per capita income

Total personal income in a state relative to the state's population. The per capita income data shown for 1970, 1980, and 1992 are based on calendar year data for 1969, 1979, and 1991,

respectively. They are converted to constant 1991 dollars using the implicit price deflator for state and local government purchases.

Sources: Per capita income--U.S. Department of Commerce, Bureau of Economic Analysis, estimates revised as of August 1994.

Price deflator--Economic Report of the President, February 1995, Table B-3 (U.S. Government Printing Office, Washington, D.C.: 1995).

Per capita income adjusted for price levels

1991 per capita income in each state was adjusted for price levels differences among states by dividing per capita income (see above) by state-specific indices that attempt to show how costs differ among states. States' price levels are indexed to the national average of 100, so that a state with relatively high costs would have an index of more than 100, while a relatively low-cost state would have an index below 100. While suggestive, these indices should be considered only rough approximations.

Source: The cost indices are contained in Herman B. Leonard, By Choice or By Chance: Tracking the Values in Massachusetts' Public Spending (Boston: Pioneer Institute for Public Policy). The index was prepared by Professor Leonard and his colleague Monica Friar. Additional information on the index was provided on diskette by Ms. Friar.

Representative Tax System Capacity

The Representative Tax System (RTS) was developed by the U.S. Advisory Commission on Intergovernmental Relations to measure the fiscal capacity and effort of state and local governments. RTS capacity is calculated as the hypothetical amount of tax revenue a state could raise if it applied national average tax rates to each of the common tax bases employed by state and local governments. Each state's capacity is indexed to the national average of 100. The RTS indexes shown are for 1967, 1980, and 1991; no figures are available for 1970 or 1992.

Source: U.S. Advisory Commission on Intergovernmental Relations (ACIR), RTS 1991: State Revenue Capacity and Effort, M-187 (Washington, D.C.: U.S. ACIR, 1993).

Total Taxable Resources

A measure of state-local fiscal capacity developed by the U.S. Treasury Department that combines elements of Gross State Product and personal income. The TTR indexes shown are for 1991. No TTR index was available for Arizona.

Source: U.S. Department of Treasury, Office of Economic Analysis, "Total Taxable Resources," unpublished information provided by the Department of Treasury, August 24, 1994.

Total federal aid per $100 personal income

Total federal aid in fiscal years 1970, 1980, and 1992 divided by personal income for calendar years 1969, 1979, and 1991, respectively.[3] Federal aid is defined as amounts paid by the federal government to state or local governments as aid in the form of shared revenue and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the federal government, or in lieu of taxes. It excludes amounts paid for purchase of commodities, property, or utility services.

Sources: Federal aid--U.S. Census Bureau, Government Finances (year) (Washington, D.C.: U.S. Government Printing Office, (year)). Personal income--see entry below.

[3] All states have fiscal years starting July 1, except New York (April 1), Texas (September 1), Alabama (October 1), and Michigan (October 1). Before 1976, Michigan's fiscal year began July 1.

Fiscal Effort
The extent to which state and local governments utilize their fiscal capacity. Fiscal effort is defined in this report as actual revenues collected relative to fiscal capacity (per $100 of personal income in most cases).

Total state and local revenue (excluding federal aid)
As employed in the profiles, total state and local revenue includes all revenue received by state and local governments from their own sources (that is, excluding federal aid), except liquor store revenue, insurance trust revenue, utility revenue, and money received from issuance of debt, liquidation of investments, and as agency and private trust transactions. Miscellaneous revenue (including interest earnings, proceeds from the sale of property, and the like) is also excluded in this report. Data on revenues for fiscal years 1970, 1980, and 1992 are divided by personal income for calendar years 1969, 1979, and 1991. Personal income is defined as all income received by residents of a state. The components of state and local revenue used in this report are:

State and local revenue from charges: Amounts received by state and local governments from the public for performance of specific services which benefit the person charged or for the sale of products in connection with general government activities. Examples include public hospital charges, highway tolls, and parks and recreation fees.

State-local tax revenue (total tax effort): Revenue raised by state and local governments through compulsory contributions for public purposes, other than from special assessment for capital improvements and from employee and employer contributions for retirement and social insurance systems.

Total state tax revenue (state tax effort): The total of all tax revenue received by a state government.

State personal income tax revenue: A tax on individual income. Two states tax only dividends or interest, but 41 states have broad-based income taxes.

State sales tax revenue: A general tax on purchases of tangible personal property and some services; as used here, it does not include taxes on specific kinds of goods and services, which are referred to as excise taxes.

Other state tax revenue: Any state tax other than the personal income tax or general sales tax.

Total local tax revenue (local tax effort): The total of all tax revenues received by a sub-state government, including school districts, municipalities, counties, special districts, and towns and townships.

Property tax: A tax conditioned on the ownership of property and measured by its value. In the United States, it is primarily levied on real estate.

Other local tax revenue: Any local tax other than the property tax.

Sources: All categories of state and local revenue--U.S. Census Bureau, Government Finances {year} (Washington, D.C.: U.S. Government Printing Office, {year}). Personal income--U.S. Census Bureau, Government Finances {year} (Washington, D.C.: U.S. Government Printing Office, {year}. Revised data were provided on diskette by the U.S. Census Bureau.

Representative Tax System effort
Actual state-local revenues raised from the taxes included in the RTS divided by capacity as calculated by the RTS (see above). The data shown are for 1967, 1980, and 1991.

Source: See entry for Representative Tax System capacity above.

Fiscal Centralization

Fiscal centralization is the degree to which state and local public services are financed by the state rather than by local governments.

State tax revenue as a percentage of total state-local tax revenue

State tax revenue divided by state-local tax revenue.

Sources: See entries under "State tax revenue" and "Total state-local tax revenue" above.

Education Finances

As used in this report, education refers to public elementary-secondary education (grades kindergarten through 12). Education revenues include revenues from all sources, including federal, state, and local governments. Education spending includes spending from all sources of revenue.

Expenditures per pupil

Current spending for education divided by enrollment. Current spending excludes spending for capital improvement purposes. Per pupil spending is shown for school years 1969-70, 1979-80, and 1991-92. The spending was converted to constant 1992 dollars using the implicit price deflator for state and local government purchases (see entry for per capita income above).

Source: U.S. Department of Education, National Center for Education Statistics, Digest of Education Statistics 1994 (Washington, D.C.: U.S. Government Printing Office, October 1994), pp. 156-157.

Expenditures per pupil adjusted for price levels

1992 expenditures per pupil were adjusted for differences in price levels across states using an index developed by F. Howard Nelson of the American Federation of Teachers Research Department.

Source: The index is contained in F. Howard Nelson, "An Interstate Cost of Living Index," Educational Evaluation and Policy Analysis, Spring 1991, Vol. 13, pp. 103-111. Table provided by Mr. Nelson.

Expenditures per $100 of personal income

Current education spending for school years 1969-70, 1979-80, and 1991-92 divided by personal income (in $100s) for 1969, 1979, and 1991.

Sources: Education expenditures--U.S. Department of Education, National Center for Education Statistics, Digest of Education Statistics 1994 (Washington, D.C.: U.S. Government Printing Office, October 1994), pp. 156-157. Personal income--see entry above under "Total state and local revenue."

Percentage of total education revenues from the federal government

Education revenues from the federal government divided by total education revenues in school years 1969-70, 1979-80, and 1991-92.

Sources: 1969-70--U.S. Department of Education, National Center for Education Statistics, Digest of Educational Statistics 1972 (Washington, D.C.: U.S. Government Printing Office, 1973), Table 69. 1979-80--U.S. Department of Education, National Center for Education Statistics, Revenues and Expenditures for Public Elementary and Secondary Education, FY 1980 (Washington, D.C.: U.S. Government Printing Office,

1982), Table 1. 1991-92--U.S. Department of Education, National Center for Education Statistics, Digest of Education Statistics 1994 (Washington, D.C.: U.S. Government Printing Office, 1994), Table 158.

Percentage of total education revenues from the state government

Education revenues from the state government divided by total education revenues in school years 1969-70, 1979-80, and 1991-92.

Source: See entry above under "Percent of total education revenues from the federal government."

Percentage of total education revenues from local government

Education revenues from local governments divided by total education revenues in school years 1969-70, 1979-80, and 1991-92.

Source: See entry above under "Percent of total education revenues from the federal government."

State-local education revenue as a percentage of total state-local tax revenue

Total state and local education revenue divided by total state and local tax revenue. The education revenue data are for school years 1969-70, 1979-80, and 1991-92. The tax revenue data are for fiscal years 1969-70, 1979-80, and 1991-92.

Sources: State-local education revenue--see entry under "Percentage of total education revenues from the federal government." State-local tax revenue --see entry under "Total state and local revenue."

State education revenue as a percentage of total state tax revenue

State education revenue divided by state tax revenue. The education revenue data are for school years 1969-70, 1979-80, and 1991-92. The tax revenue data are for fiscal years 1969-70, 1979-80, and 1991-92.

Sources: State education revenue-- see entry under "Percentage of total education revenues from the federal government." State tax revenue--see entry under "Total state and local revenue."

State Spending on Other Children's Programs

As used in this report, this category of spending is defined as spending by state and local governments on non-education programs for children. The programs included are the nine largest federal programs targeted to children that match state dollars with federal outlays.[4] Only the state matching expenditures are included; federal funds and any state spending above the amounts matched are not reflected.

Because of data availability, the profiles show spending in federal fiscal years 1985 and 1992 for most of these programs, and in 1988 and 1992 when 1985 data could not be obtained. Spending data for years before 1985 could not be obtained for most of the programs.

[4] Matching rates can vary across states. Most of the programs--including AFDC, AFDC Child Care, Adoption Assistance, At-risk Child Care, Foster Care, and Medicaid--use the Federal Medical Assistance Percentage (FMAP) to reimburse some or all state program expenditures. In 1992, the FMAP matching rates varied from a minimum of 50% to a maximum of 80%, with states with lower per capita incomes receiving higher matching rates, and vice versa. The other three programs use matching rates that are the same for all states: State expenditures under the Child Support Enforcement program are matched at 66% for most administration and 90% for management information systems; Child Welfare expenditures are matched at 75% for all services (capped at the state allotment), and every $4 spent by the state under the Maternal and Child Health Block Grant is matched by $3 paid by the federal government (capped at state allotment).

Deflators for payments to individuals made through federal grants to state and local governments were used to convert 1985 spending to 1992 dollars.

State spending on non-education children's programs is related to the number of poor persons in the state. Poor persons are defined as persons living in households with income below the poverty line as defined by the U.S. Census Bureau. While it would be preferable to relate spending to the number of poor children in the state, precise data on the number of poor children in each state are available only in decennial census years and thus not available for 1985 and 1992. 1985 and 1992 state spending for AFDC, Medicaid, and the total of the non-education children's programs is also related to the personal income of each state (in $100s) in those years. The components of state spending on other children's programs used in this report are:

- ***Total spending:*** The sum of spending for the following programs: (1) Aid to Families with Dependent Children (AFDC), (2) AFDC child care, (3) Medicaid spending for children, (4) foster care, (5) maternal and child health, (6) child support, (7) at-risk child care, (8) adoption assistance, and (9) child welfare. Total spending is calculated only for 1992.
- ***AFDC Spending:*** AFDC provides monthly cash assistance to low-income families with children. Eligibility is based on income and assets. The program is an open-ended entitlement program administered by the states and funded by both the federal and the state governments. Spending data include spending for assistance payments and administration for 1985 and 1992.

  Source: Spending data were prepared by the Office of Family Assistance in the U.S. Department of Health and Human Services.
- ***AFDC child care spending:*** State spending for child care is made through the AFDC/JOBS Child Care and AFDC Transitional Child Care programs. These programs are available to current AFDC recipients and those transitioning off AFDC who need child care in order to work or continue working. The programs are open-ended entitlements administered by the states and funded by both the federal and the state governments. Under the transitional program, families are also required to make a contribution based on income.

  Source: 1985 and 1992 spending data for these programs were provided by the Administration for Children and Families in the U.S. Department of Health and Human Services.
- ***Medicaid spending on children:*** The Medicaid program provides health care to low-income persons. Only Medicaid spending for persons under the age of 19 is included in this report. Children are eligible if they are on AFDC or if they meet certain income guidelines, which are less restrictive than those for adults. The program is an open-ended entitlement program administered by the states and funded by both the federal and the state governments.

  Source: Data on state Medicaid spending on children for 1985 and 1992 are Urban Institute calculations based on the Health Care Financing Administration forms 64 and 1082.
- ***Foster care:*** This program provides maintenance payments for AFDC-eligible children who are removed from their homes and placed in foster care family homes or other facilities. The program is an open-ended entitlement program funded by both federal and state governments. Spending data include amounts for benefits, administration, and training.

  Source: Program spending data for 1988 and 1992 were provided by staff at the Administration for Children and Families in the U.S. Department of Health and Human Services.

- ***Maternal and child health spending:*** The Maternal and Child Health Block Grant provides states with grants to provide low-income pregnant women and children with basic health care services.

  Source: Data on 1985 and 1992 state spending under the Maternal and Child Health Block Grant were provided by the Maternal and Child Health Bureau of the Health Research Services Agency in the U.S. Department of Health and Human Services.

- ***Child support spending:*** The child support enforcement program assists custodial parents in obtaining child support for their children. The program requires that the state provide child support services to both welfare and nonwelfare families. The program is an open-ended entitlement program administered by the states and funded by both the federal and the state governments.

  Source: Program spending data for 1985 and 1992 were provided by the Office of Child Support Enforcement in the U.S. Department of Health and Human Services.

- ***At-risk child care spending:*** This program is available to families who are not receiving AFDC but are "at-risk" of needing welfare because of child care needs. It is a capped entitlement program, with costs shared between the federal and state governments.

  Source: 1985 and 1992 program spending data were provided by the Administration for Children and Families in the U.S. Department of Health and Human Services.

- ***Adoption spending:*** The Adoption Assistance program provides states with resources to assist parents who adopt AFDC-eligible or SSI-eligible children with special needs. The program is an open-ended entitlement program administered by the states and funded by both the federal and the state governments.

  Source: 1988 and 1992 program spending data were provided by staff at the Administration for Children and Families in the U.S. Department of Health and Human Services.

- ***Child welfare spending:*** The Child Welfare program encompasses many different services for children. It includes services to help address problems associated with neglect, abuse, or exploitation of children; services to prevent unnecessary separation of children from their families; services to place children in adoptive homes if necessary; and services to assure adequate foster care when children need it. There are no income guidelines for the receipt of child welfare services. The program is funded by both the federal and state governments and administered by the states, but it is not an entitlement. Funding is capped.

  Source: Child welfare spending data for 1985 and 1992 are from the 1994 Green Book: Committee on Ways and Means, Overview of Entitlement Programs (Washington, D.C.: U.S. Government Printing Office, 1994).

- ***General Sources:*** Deflators--Office of Management and Budget, Budget Information of the United States, FY96, Historical Tables (Washington, D.C.: U.S. Government Printing Office, 1995), p. 143. Poor persons--U.S. Bureau of the Census, Poverty in the United States: 1992, p. 60-185 (Washington, D.C.: U.S. Government Printing Office, 1993). Personal income--see entry under "Total state and local revenue" above.

THE FINANCE PROJECT

The Finance Project is a national initiative to improve the effectiveness, efficiency, and equity of public financing for education and other children's services. With leadership and support from a consortium of private foundations, The Finance Project was established as an independent nonprofit organization, located in Washington, DC. Over a three-year period that began in January 1994, the project is undertaking an ambitious array of policy research and development activities, as well as policymaker forums and public education activities.

Specific activities are aimed at increasing knowledge and strengthening the nation's capability to implement promising strategies for generating public resources and improving public investments in children and their families, including:

- examining the ways in which governments at all levels finance public education and other supports and services for children (age 0-18) and their families;
- identifying and highlighting structural and regulatory barriers that impede the effectiveness of programs, institutions, and services, as well as other public investments, aimed at creating and sustaining the conditions and opportunities for children's successful growth and development;
- outlining the nature and characteristics of financing strategies and related structural and administrative arrangements that are important to support improvements in education and other children's services;
- identifying promising approaches for implementing these financing strategies at the federal, state and local levels and assessing their costs, benefits, and feasibility;
- highlighting the necessary steps and cost requirements of converting to new financing strategies; and
- strengthening intellectual, technical, and political capability to initiate major long-term reform and restructuring of public financing systems, as well as interim steps to overcome inefficiencies and inequities within current systems.

The Finance Project is expected to extend the work of many other organizations and blue-ribbon groups that have presented bold agendas for improving supports and services for children and families. It is creating the vision for a more rational approach to generating and investing public resources in education and other children's services. It is also developing policy options and tools to actively foster positive change through broad-based systemic reform, as well as more incremental steps to improve current financing systems.

RESOURCES AVAILABLE FROM THE FINANCE PROJECT'S WORKING PAPERS SERIES

Federal Financing Issues and Options

Dollars and Sense: Diverse Perspectives on Block Grants and the Personal Responsibility Act (Joint publication of The Finance Project and the American Youth Policy Forum and the Policy Exchange of the Institute for Educational Leadership) (September 1995)

Rethinking Block Grants: Toward Improved Intergovernmental Financing for Education and Other Children's Services by Cheryl D. Hayes, with assistance from Anna E. Danegger (April 1995)

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School Finance Issues

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School Finance Litigation: A Review of Key Cases by Dore Van Slyke, Alexandra Tan and Martin Orland, with assistance from Anna E. Danegger (December 1994)